



State of Nevada

DEPARTMENT OF TAXATION

ANNUAL REPORT

Fiscal 1999 - 2000



KENNY C. GUINN
Governor

DAVID P. PURSELL
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

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January 2, 2001

The Honorable Kenny C. Guinn
Governor of Nevada
Executive Chambers
Carson City, NV 89710

Dear Governor Guinn:

Pursuant to the provisions of NRS 360.100, the Department of Taxation submits herewith the Annual Report for the fiscal year ending June 30, 2000. During 1999-00, gross revenues and distributions changed in the following amounts.

Revenues	1998 - 1999	1999 - 2000	Increase/ (Decrease)	Percent Change
Sales and Use Taxes	\$ 566,116,118	\$ 598,474,012	\$ 32,357,894	5.72%
Local School Support Tax	631,864,895	671,571,344	39,706,449	6.28%
City/County Relief Tax	631,869,160	671,581,343	39,712,183	6.28%
Local Option Taxes	144,117,809	203,093,167	58,975,358	40.92%
Motor Vehicle Fuel Taxes	308,683,758	299,221,213	(9,462,545)	-3.07%
Jet Fuel	10,353,398	11,930,405	1,577,007	15.23%
Petroleum Products Cleanup Fee	10,595,838	11,176,101	580,263	5.48%
Intoxicating Beverage Taxes	17,579,095	18,810,240	1,231,145	7.00%
Cigarette Tax and Fees	59,340,428	59,477,492	137,064	0.23%
Other Tobacco Products	5,358,940	5,962,399	603,459	11.26%
Special Drug Manufacturing Tax	-	3,776	3,776	0.00%
Estate Tax	24,220,680	80,103,649	55,882,969	230.72%
Lodging Tax	9,077,475	10,902,527	1,825,052	20.11%
Controlled Substance Tax	3,349	2,750	(599)	-17.89%
Net Proceeds of Minerals Tax	33,194,589	28,815,440	(4,379,149)	-13.19%
Centrally Assessed Property Tax	66,327,582	64,859,125	(1,468,457)	-2.21%
Business Tax and Fees	72,142,566	76,437,817	4,295,251	5.95%
Insurance Premium Tax	116,893,556	129,328,441	12,434,885	10.64%
Tire Tax	1,294,567	1,336,799	42,232	3.26%
Short Term Lease Fee	7,998,221	8,271,686	273,465	3.42%
Total	<u>\$ 2,717,032,024</u>	<u>\$ 2,951,359,726</u>	<u>\$ 234,327,702</u>	8.62%

Distributions	1998 -1999	1999 - 2000	Increase/ (Decrease)	Percent Change
State General Fund	\$ 854,795,142	\$ 901,963,319	\$ 47,168,177	5.52%
State Highway Fund	153,444,214	159,185,451	5,741,237	3.74%
State Distributive School Fund	65,365,286	62,402,171	(2,963,115)	-4.53%
Local Governments	1,566,874,969	1,713,871,416	146,996,447	9.38%
Other Distributions	47,923,126	29,703,586	(18,219,540)	-38.02%
Estate Tax Reserve, Endowment and Trust Funds	24,106,815	79,974,225	55,867,410	231.75%
State Debt Service Fund	4,522,471	4,259,560	(262,911)	-5.81%
Total	<u>\$ 2,717,032,023</u>	<u>\$ 2,951,359,728</u>	<u>\$ 221,162,471</u>	8.14%

Sincerely,

David P. Pursell
Executive Director

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Department of Taxation **Mission Statement**



Mission

The mission of the Department of Taxation is to provide equitable and effective administration of the tax programs for the State of Nevada, as established by statutes, regulations and internal policy, to assist the state and local government entities in serving the taxpayers of Nevada.

Philosophy

We are dedicated to acting at the highest standards of professionalism through the principles of common sense and ethical conduct. We affirm the taxpayer is entitled to consistent, impartial and courteous service in an unintrusive manner that is provided by a conscientious and innovative work force.

Goals

1. Provide quality service to the taxpayers of Nevada;
2. Improve voluntary compliance by taxpayers;
3. Enforce tax compliance;
4. Develop a capable workforce that is encouraged and empowered; and
5. Improve tax administration methods through the use of new technologies.

**Please visit our Web Site at www.tax.state.nv.us
or one of our offices at the following locations**

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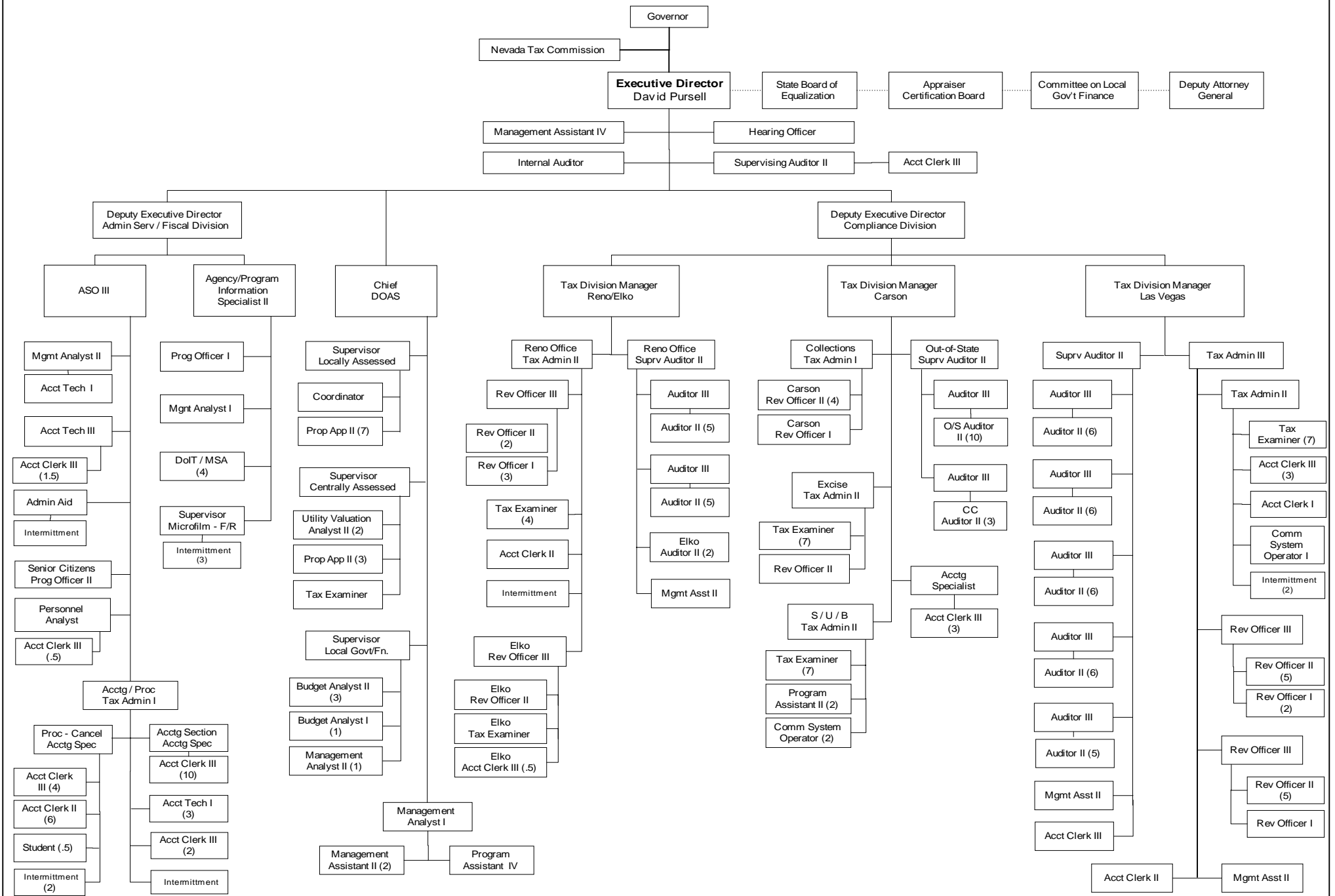
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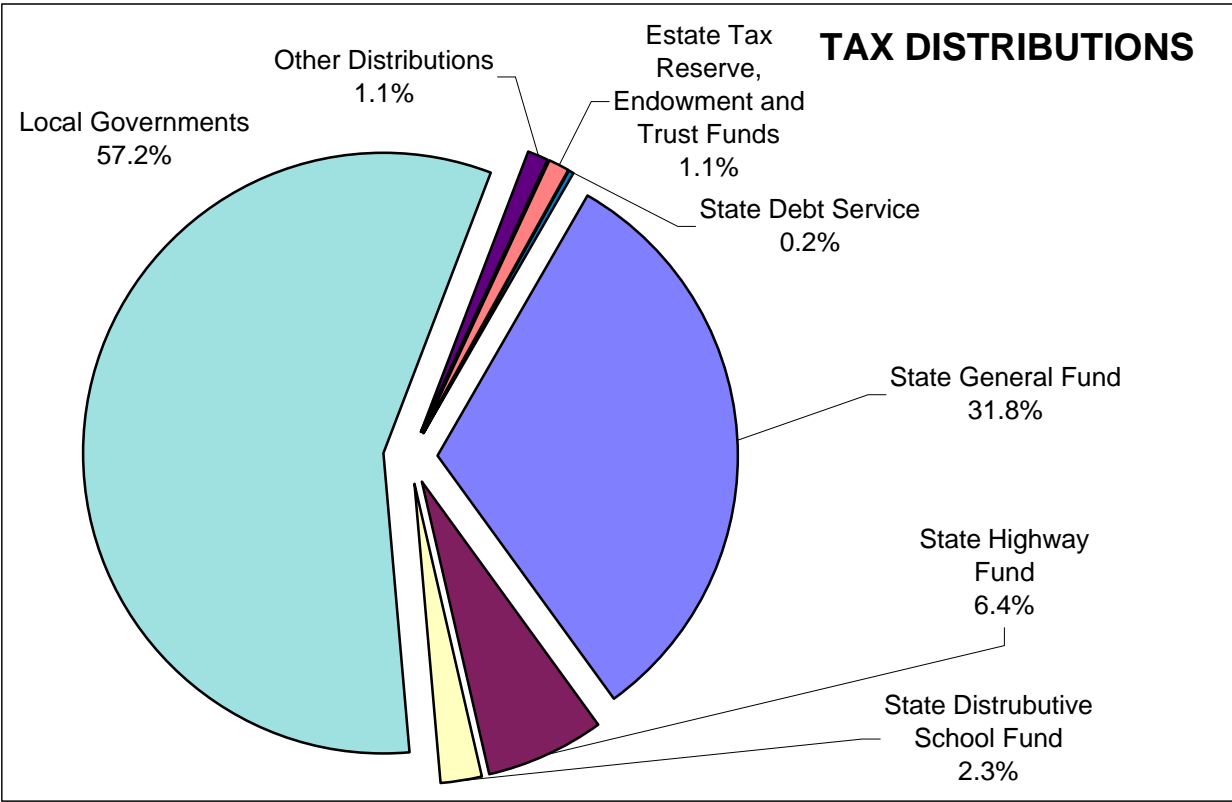
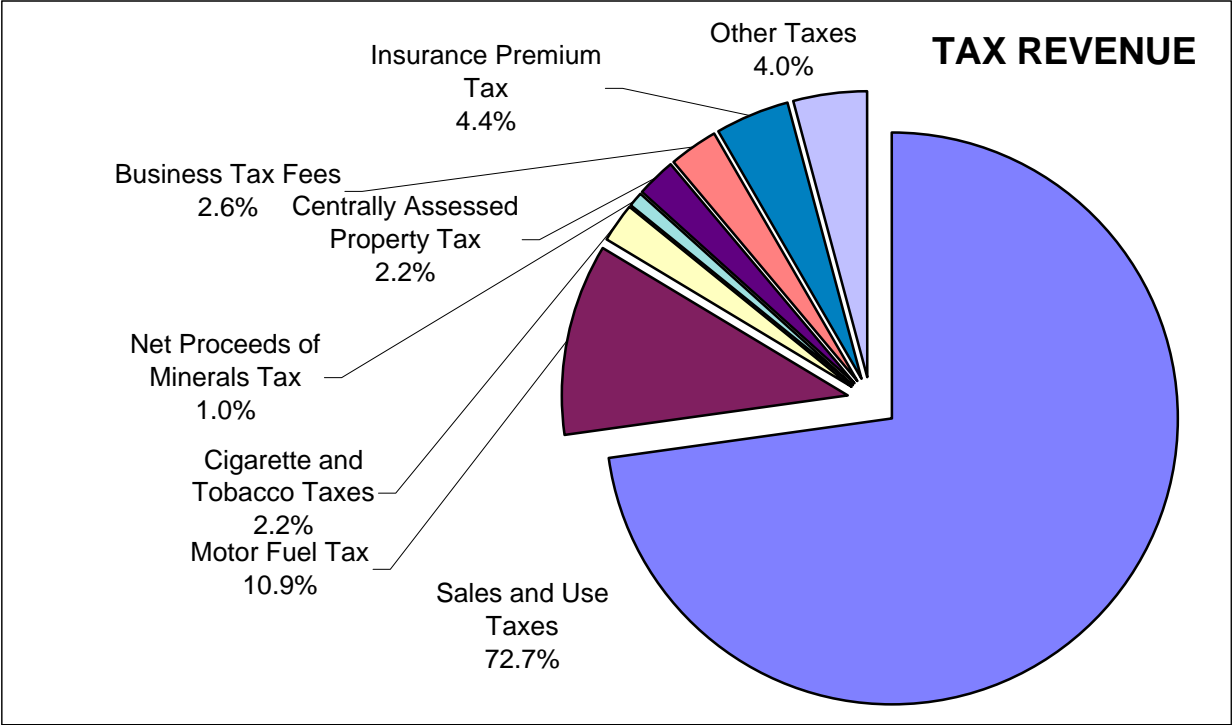
Fax: (775) 688-1303

Department of Taxation

July 2000



TOTAL DEPARTMENT TAX REVENUE AND DISTRIBUTION



DEPARTMENT OF TAXATION

Established April 1913 as the Nevada Tax Commission.

Statutory authority: Chapter 748, 1975 Statutes, established the Department of Taxation and provided for its organization, powers, duties and functions. The Department is responsible for administering the following laws:

<u>NAME OF LAW</u>	<u>NRS CHAPTER</u>
Local Government Budget Act	354
General Provisions (includes Consolidated Tax)	360
Ad Valorem Property Tax	361, 361A, 361B
Senior Citizens' Property Tax Assistance Act	361
Net Proceeds of Mines	362
Tax on Rental of Transient Lodging	364.125
Business Tax	364A
Motor Vehicle Fuel Taxes	365, 366
Intoxicating Liquor Licenses and Taxes	369
Tobacco Licenses and Taxes	370
State Sales and Use Taxes	372
Tax on Controlled Substances	372A
County Motor Vehicle Fuel Taxes	373
Local School Support Taxes	374
Tax on Estates	375A
Generation Skipping Transfer Tax	375B
Open Space Land Tax	376A
City/County Relief Tax	377
Tax for Public Transportation and Promotion of Tourism	377A
Tax for Infrastructure	377B
Residential School Construction Tax	387.332
Tire Tax	444A.090
Short Term Lease Fee	482.313
Special Drug Manufacturers Tax	585.497
Clean Up of Discharged Petroleum	590.7
Insurance Premium Tax	680B

DEPARTMENT OF TAXATION ADMINISTRATION

David P. Pursell
Executive Director

P. Forrest Thorne
Deputy Executive Director

Dino DiCianno
Deputy Executive Director

BOARDS AND COMMISSIONS

Nevada Tax Commission members are appointed by the Governor. The Commission is the head of the Department and exercises general supervision and control over its activities. The chief administrative officer of the Department is the Executive Director. Actions by the Department may be appealed to the Commission as provided by law. The Commission may review all decisions of the Department and may reverse, affirm or modify them.

Governor Kenny C. Guinn, Ex Officio Member		
Barbara Smith Campbell, Chairman	Harley E. Harmon, Member	Charles A. Lenzie, Member
Dean Baker, Member	Joan Lambert, Member	John E. Marvel, Member
Candace E. Evart, Member		Robert E. Robinson, Member

The **State Board of Equalization** members are appointed by the Governor. The Board hears and acts on appeals from the actions of the various county boards of equalization or from valuations set by the Nevada Tax Commission. The Board of Equalization convenes on the 4th Monday in March and shall conclude the business of equalization in cases having a substantial effect on tax revenues on or before April 10. Additional cases not having substantial effect on tax revenues may be heard at meetings prior to October 1.

Rose Dominguez, Chairman
Clay Fitch, Member

Steven Johnson, Member
Bruce Thee, Member

William Wright, Member

The **Committee on Local Government Finance** is composed of 11 members appointed as follows: three persons appointed by the Nevada League of Cities; three persons appointed by the Nevada Association of Counties; three persons appointed by the Nevada School Trustees Association; and two persons appointed by the Nevada State Board of Accountancy. The purpose of this Committee is to advise the Department regarding regulations, procedures and forms for compliance with NRS 354.570 through 354.626 (Local Government Budget Act).

Marvin Leavitt, Chairman
Michael R. Alastuey, Member
Gary Cordes, Member
Therral R. Jackson, Member

Alan Kalt, Member
Richard Kester, Member
Walt Ruffles, Member
John Sherman, Member

Terri Thomas, Member
Douglas O. Thunder, Member
Mary Walker, Member

The **Property Appraiser Certification Board** is composed of six members, three of whom are qualified appraisers chosen by the majority vote of the Association of County Assessors and three are appointed by the Nevada Tax Commission. The Board advises the Department on matters pertaining to certification and continuing education of appraisers.

Dennis Compston, Chairman
Jeff Johnson, Member

Sue Martin, Member
John Parra, Member

Ernest W. Wood, Member
Vacant, Member

DEPARTMENT ORGANIZATION AND FUNCTION

The Department of Taxation has four major divisions; the Administrative Services/Fiscal Division, Information Services Division, the Compliance Division, which is subdivided into the Revenue and Audit sections, and the Division of Assessment Standards, which includes the Local Government Finance Section.

Administrative Services/Fiscal is responsible for providing centralized support for all administrative, financial and fiscal activities of the Department. Sections include: Budget, Tax Distributions and Statistics, Revenue Accounting/Processing/Cancellations, Personnel and Support Services/Mailroom. This Division also administers the Senior Citizens' Property Tax Assistance Program.

Information Services maintains statewide LAN/WAN support, PC development and acquisition and DoIT liaison for mainframe programs.

Revenue administers and collects taxes for distribution to the State General Fund, Highway Fund and to the cities and counties. It also prepares refunds for gas taxes not used on highways. This section is responsible for the administration and collection of all sales and use taxes, the business license fee and tax, insurance premium tax, cigarette tax, other tobacco tax, liquor tax, motor fuel and jet fuel taxes, tire tax, lodging tax. Special drug manufacturing tax, estate tax, short-term lease fee and controlled substance tax. Other programs administered that coincide with the sales and use tax program include collecting taxes on vehicles purchased out-of-state for use in Nevada and all aircraft based and licensed in our state. In addition, staff within this section answers questions of taxability, conducts hearings and monitors accounts for compliance with statutes, reporting requirements and general taxpayer education. When the need arises, this section issues tax deficiency notices, approves payment plans, files liens, files withholds, and as a last measure may close an affected business.

Audit administers a comprehensive audit program to insure taxpayer compliance. This section is responsible for ensuring financial compliance with laws relating to all sales and use taxes, the business tax, net proceeds of minerals tax, motor fuel and jet fuel tax, cigarette and other tobacco tax, liquor tax, tire tax and special drug manufacturing tax. In addition, staff with this section educates taxpayers in proper reporting and record keeping requirements to assist them with future reporting and preparing a proper audit trail.

Division of Assessment Standards is responsible for appraising all centrally assessed property, establishing guidelines for the county assessors, conducting the ratio study, ensuring statewide compliance with assessment standards established by the Tax Commission and administering the net proceeds of minerals tax.

The Local Government Finance Section reviews local government budgets and audits, prepares the ad valorem tax rates for certification, advises local governments on budget act compliance and financial management matters, and reviews entities annual audits and plans for the prevention of the re-occurrence of violations as reported. In addition, the Department is also responsible for annually developing the official estimates of population of the State and the various counties, cities, towns and townships. These estimates, after certification by the Governor, are used for the purpose of distributing certain revenues to counties, cities and towns and to determine the appropriate number of justices of the peace.

The Department maintains four office locations. The headquarters is located in Carson City, with district offices in Las Vegas and Reno, and a taxpayer assistance office in Elko. For fiscal year 1999-00, the Department's staff consisted of 225.5 positions statewide, with a budget of \$18,019,730 (including \$3,526,370 for the Senior Citizens' Tax Assistance Program).

The audit staff conducted 1,768 sales and use tax audits during Fiscal Year 1999-00. The total net collections from audit billings during this period was \$20,671,651.

The following is a comparison of statistics describing Revenue and Audit sales and use tax activity for the last six fiscal years.

<u>FISCAL YEAR</u>	<u>NUMBER OF AUDITS</u>	<u>NET COLLECTIONS FROM AUDIT BILLINGS</u>	
1994-95	2,019	\$	8,612,983
1995-96	3,104		14,443,935
1996-97	2,647		23,119,882
1997-98	2,414		17,722,977
1998-99	2,429		20,694,464
1999-00	1,768		20,671,651

	<u>GROSS SALES AND USE TAXES</u>	<u>COLLECTIONS AS % OF GROSS TAX</u>	<u>AUDIT COVERAGE</u>
1994-95	\$ 1,489,122,012	0.58%	4.37%
1995-96	1,541,703,054	0.94%	6.32%
1996-97	1,696,633,726	1.36%	5.46%
1997-98	1,771,935,898	1.00%	4.84%
1998-99	1,973,967,982	1.05%	4.78%
1999-00	2,144,719,866	0.96%	3.34%

Department Financial Statement

APPROPRIATIONS AND EXPENDITURES
JULY 1, 1999 - JUNE 30, 2000 - REVERSIONS AS OF JUNE 30, 2000

FUNDING/APPROPRIATIONS	WORK PROGRAM FUNDS	RECEIPTS / EXPENDITURES	RECEIPTS LESS WORK PROGRAM
Balance Forward from Prior Year	\$ 71,430	\$ 71,430.00	\$ -
General Fund Appropriations	12,935,474	12,935,474.00	-
Highway Fund Appropriation	874,676	874,676.00	-
County Option Gas Tax Administration	391,283	391,282.53	0.47
Motor Fuel Administration	265,128	265,128.00	-
Audit Fees	54,507	51,658.96	2,848.04
Cigarette Tax Administration	407,622	407,622.00	-
Estate Tax Administration	129,424	129,424.00	-
Environmental Protection Transfer	104,115	104,114.99	0.01
Justice Court/Township Fees	73,031	83,652.02	(10,621.02)
Returned Check Charge	25,680	25,679.50	0.50
Federal Grant	47,045	40,075.00	6,970.00
Miscellaneous Revenue	12,367	6,557.28	5,809.72
Total Available Funds	\$ 15,391,782	\$ 15,386,774.28	\$ 5,007.72
EXPENDITURES			
Salaries	\$ 10,955,404	\$ 10,615,304.88	\$ 340,099.12
Out-of-state Travel	7,344	6,826.25	517.75
In-state Travel	186,109	167,521.95	18,587.05
Operating	1,394,697	1,382,340.78	12,356.22
Equipment	21,384	19,506.33	1,877.67
Out-of-state Audit	80,158	66,432.26	13,725.74
Demographer	163,359	163,359.00	-
Cigarette Stamps	102,673	102,672.81	0.19
Information Services	2,286,589	1,813,373.34	473,215.66
Training	20,833	20,831.55	1.45
State Cost Recovery Plan	2,466	2,466.00	-
Attorney General Cost Allocation	92,649	92,649.00	-
Reserve	31,072	-	31,072.00
Federal Grant - Fuel Tax	47,045	40,075.88	6,969.12
Reserve for Reversion	-	-	-
Total Expenditures	\$ 15,391,782	\$ 14,493,360.03	\$ 898,421.97
Reversion June 30, 2000		893,414.00	
Difference Work Program less Receipts		5,007.72	
Available Funds Accounted for	\$ 15,391,782	\$ 15,391,781.75	
REVERSIONS			
To General Fund		\$ 462,181.00	
To Highway Fund		31,233.00	
Balance Forward-SB551; Cat26 Information Svcs		400,000.00	
Total Reversion		\$ 893,414.00	

COMPONENTS OF SALES AND USE TAX RATES

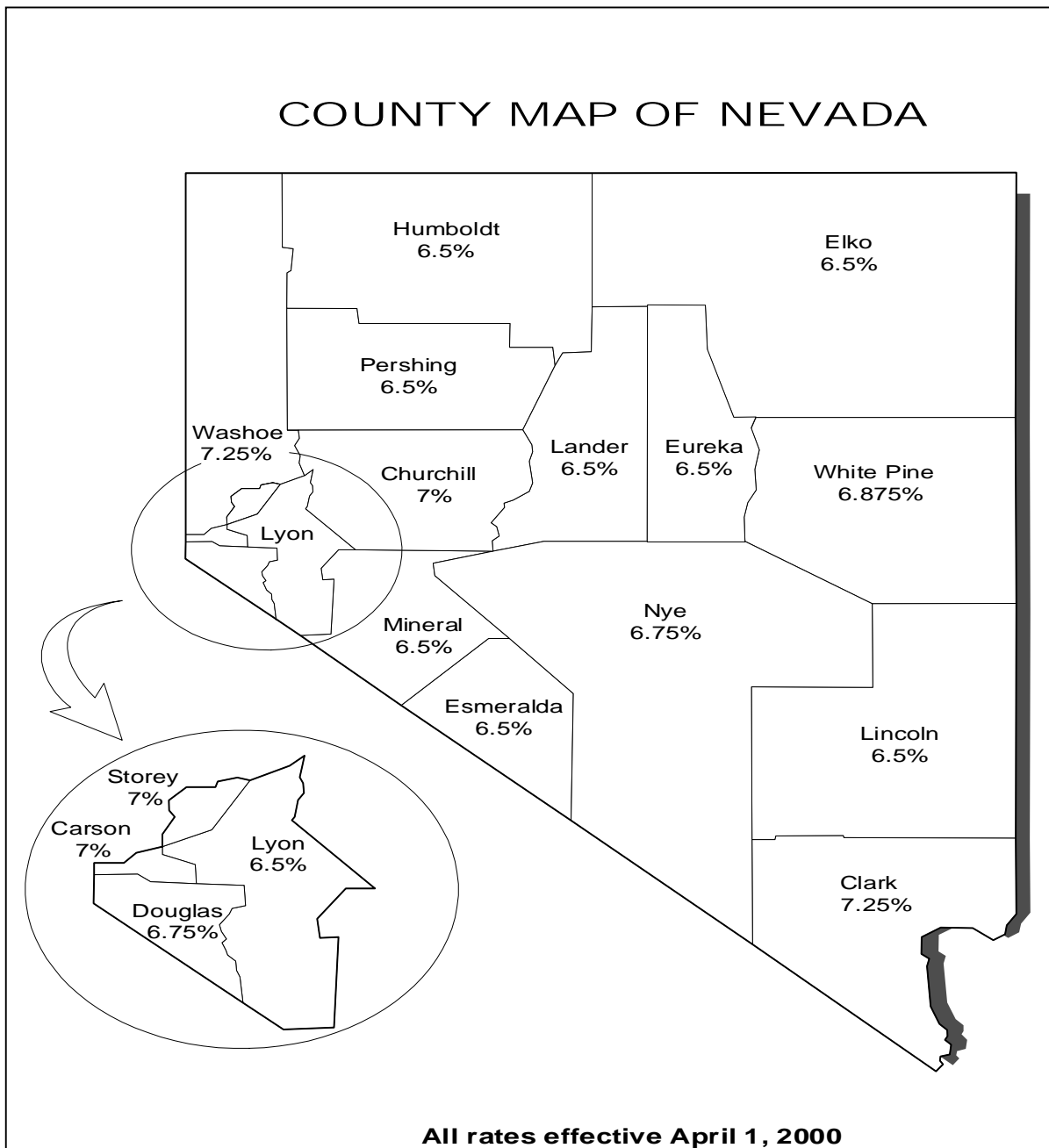
<u>NRS CHAPTER</u>	<u>TAX RATE</u>	<u>TAX DESCRIPTION</u>	<u>DISTRIBUTION</u>
Minimum Statewide Tax Rate			
372	2.00%	Sales Tax	To the General Fund.
374	2.25%	Local School Support Tax	<u>In-State Business Returns</u> : Tax is distributed to the school district in which the business is located. <u>Out-of-State Business Returns</u> : Tax distributed to the State Distributive School Fund.
377	0.50%	Basic City-County Relief Tax	<u>In-State Business Returns</u> : Tax distributed to the county where the sale was made. <u>Out-of-State Business Returns</u> : Tax distributed to counties based on a population formula.
377	1.75%	Supplemental City-County Relief Tax	Tax distributed to all local governments according to statutory formula.
	6.50%	Minimum Statewide Tax Rate	
Option Tax			
Note: The following additional taxes are distributed to the county where the sale was made.			
377A	0.25%	Promotion of Tourism - limited to counties with population of 400,000 or less (voter approval).	Imposed by Storey County.
377A	0.50%	Public Mass Transportation & Construction of Roads (voter approval).	.25% Imposed by Carson City, Churchill County, Clark County, Nye County, Washoe County and White Pine County.
543	0.25%	Control of Floods - limited to counties with population of 400,000 or more (voter approval).	Imposed by Clark County.
377B	0.25%	Infrastructure - limited to counties with population less than 100,000 or greater than 400,000 (county commission approval).	Imposed by Clark County.
377B	0.125%	Infrastructure - limited to counties with population between 100,000 & 400,000 (county commission approval).	Imposed by Washoe County.
374A	0.125%	Extraordinary maintenance, repair or improvement of school facility	Imposed by White Pine County.
Special Act			
	0.25%	Local Government Tax Act - Washoe & Churchill counties (county commission approval)	Intracounty distributions to local governments according to a statutory formula. Imposed by Churchill County and Washoe County.

Components of Sales and Use Tax Rates (continued)

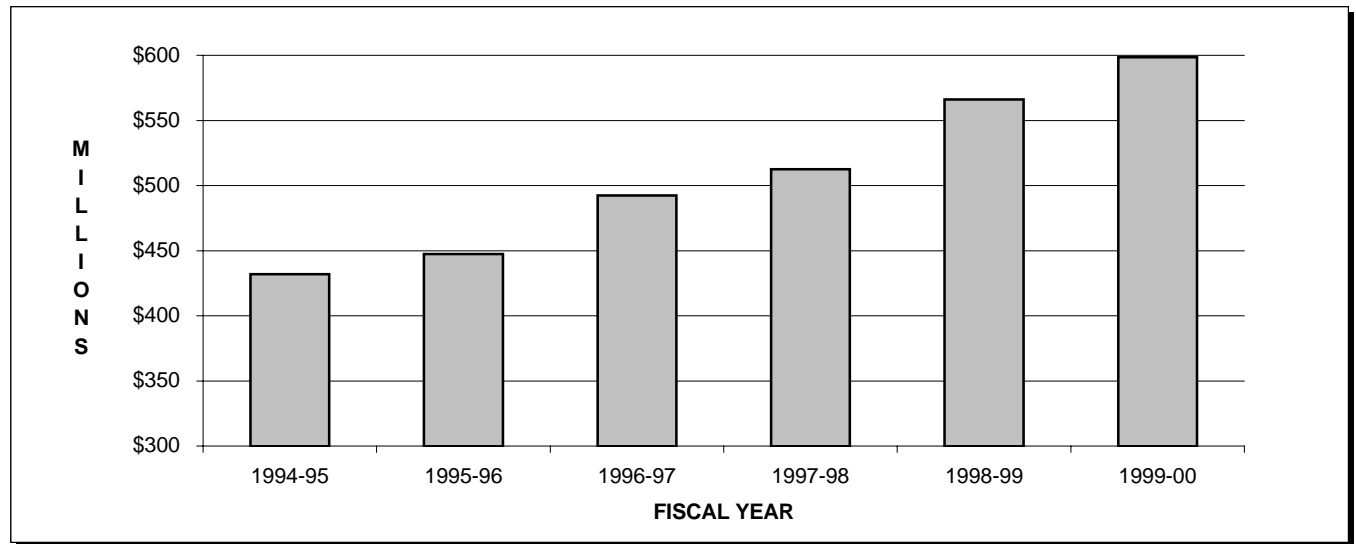
0.25%	Tricounty Railway Commission - Carson City, Lyon & Storey counties (voter approval)	Imposed by Storey County.
0.125%	Washoe Railroad Grade Project (county commission approval)	Imposed by Washoe County.

Miscellaneous Amendments

0.25%	Carson City Open Space Tax - Amendment to Carson City Charter.	Imposed by Carson City.
0.25%	Douglas County Sales Tax Ordinance of 1999 (voter and legislative approval)	Imposed by Douglas County.



SALES AND USE TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	\$ 431,954,724	\$ 13,812	\$ 431,968,536	21.15%
1995-96	447,382,096	11,035	447,393,131	3.57%
1996-97	492,319,605	11,909	492,331,514	10.04%
1997-98	512,505,095	12,128	512,517,223	4.10%
1998-99	566,104,238	11,880	566,116,118	10.46%
1999-00	598,461,780	12,232	598,474,012	5.72%

LEGAL CITATION

Chapter 372 Nevada Revised Statutes.

RATE

2 percent on all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE

State General Fund.

HISTORY

ORIGINALLY ENACTED

1955 session of State Legislature. Approved by referendum in 1956.

RATE

2 percent since inception. Referendum to raise to 3 percent defeated in 1963 by 2 to 1 margin.

REMOVAL OF SALES TAX FROM FOOD

On June 5, 1979, the voters, by special election, amended the Sales and Use Tax Act to provide for exemption of certain foods from taxation (effective July 1, 1979).

DISTRIBUTION

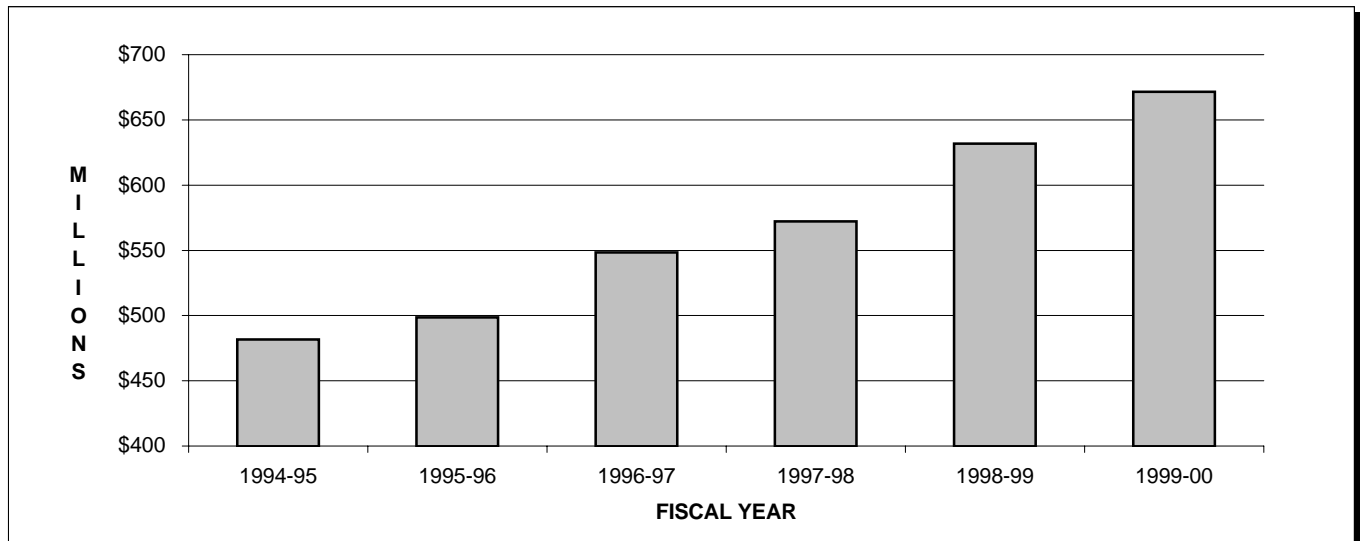
State General Fund since inception.

Sales and Use Tax Revenue (continued)

STATE 2% SALES AND USE TAX COLLECTION BY COUNTY
FISCAL YEAR 1999-00

COUNTY	TAX	% OF TOTAL
Carson City	\$ 15,330,838	2.56%
Churchill	4,413,930	0.74%
Clark	428,537,221	71.60%
Douglas	9,703,703	1.62%
Elko	15,435,060	2.58%
Esmeralda	209,212	0.03%
Eureka	3,905,471	0.65%
Humboldt	6,669,290	1.11%
Lander	1,710,726	0.29%
Lincoln	491,154	0.08%
Lyon	4,307,600	0.72%
Mineral	769,812	0.13%
Nye	5,430,745	0.91%
Pershing	908,755	0.15%
Storey	709,182	0.12%
Washoe	98,495,215	16.46%
White Pine	1,445,203	0.24%
Out of State	896	0.00%
TOTAL	\$ 598,474,012	100.00%

LOCAL SCHOOL SUPPORT TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	\$ 481,664,090	\$ 13,812	\$ 481,677,902	21.16%
1995-96	498,687,656	11,035	498,698,691	3.53%
1996-97	548,491,143	11,909	548,503,052	9.99%
1997-98	572,083,101	12,128	572,095,229	4.30%
1998-99	631,853,015	11,880	631,864,895	10.45%
1999-00	671,559,112	12,232	671,571,344	6.28%

LEGAL CITATION

Chapter 374 Nevada Revised Statutes.

RATE

2.25 percent on all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE

99.25 percent of in-state collections returned to county of origin for distribution to school districts; .75 percent to State General Fund.
99.25 percent of out-of-state collections and other fees to State Distributive School Fund; .75 percent to State General Fund.

HISTORY

ORIGINALLY ENACTED

1967 session of State Legislature. Held constitutional by Nevada Supreme Court, June 1967; effective July 1, 1967. Amended 1981 session of State Legislature, effective May 1, 1981. Amended 1991 session of State Legislature, effective October 1, 1991.

RATE

July 1, 1967 to April 30, 1981 - 1 percent on all taxable sales and taxable items of use.

May 1, 1981 - 1.50 percent on all taxable sales and taxable items of use.

October 1, 1991 - 2.25 percent on all taxable sales and taxable items of use.

Local School Support Tax Revenue (continued)

DISTRIBUTION

July 1, 1967 to April 30, 1981 - 99 percent of in-state collections returned to county of origin for distribution to school districts. 1 percent to State General Fund. All out-of-state collections and other fees to State Distributive School Fund.

May 1, 1981 - State General Fund Commission reduced to .50 percent.

October 1, 1991 - State General Fund Commission increased to include collections on out-of-state sales.

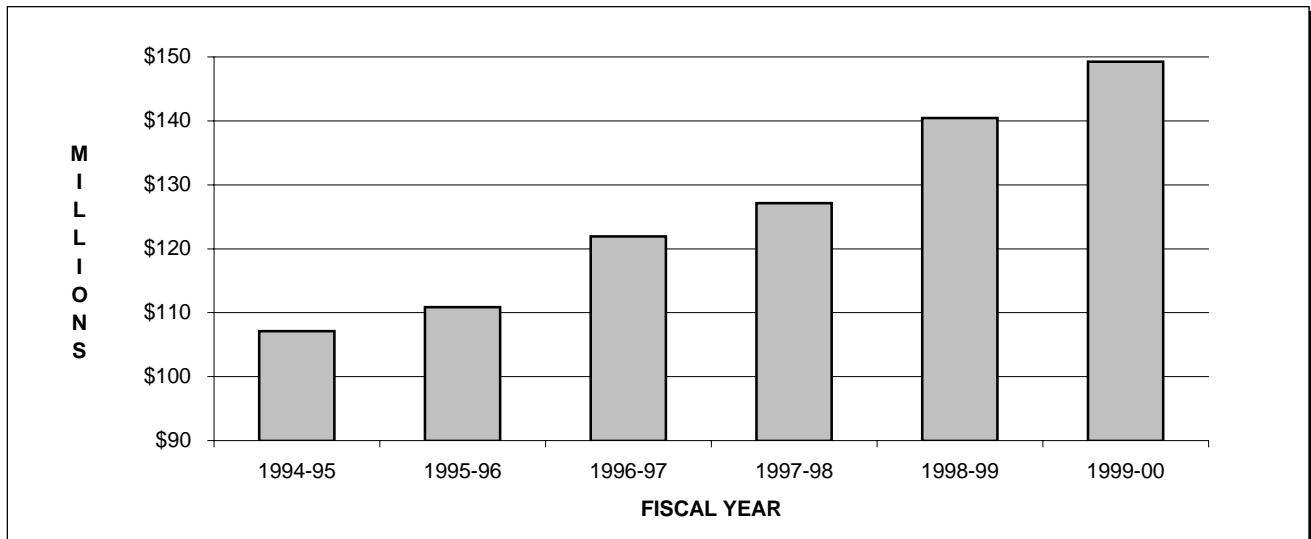
July 1, 1993 - State General Fund Commission increased from .50 percent to 1 percent on in-state and out-of-state collections.

July 1, 1999 - State General Fund Commission decreased from 1 percent to .75 percent on in-state and out-of-state collections.

LOCAL SCHOOL SUPPORT TAX DISTRIBUTION FISCAL YEAR 1999-00

COUNTY	TAX	% OF TOTAL
Carson City	\$ 17,133,729	2.55%
Churchill	5,303,988	0.79%
Clark	430,986,955	64.18%
Douglas	9,652,444	1.44%
Elko	14,634,672	2.18%
Esmeralda	75,195	0.01%
Eureka	168,689	0.03%
Humboldt	5,680,321	0.85%
Lander	1,084,031	0.16%
Lincoln	288,249	0.04%
Lyon	3,721,801	0.55%
Mineral	560,299	0.08%
Nye	4,085,428	0.61%
Pershing	589,443	0.09%
Storey	576,332	0.09%
Washoe	108,093,526	16.10%
White Pine	1,497,286	0.22%
Total County School District Distribution	\$ 604,132,388	89.96%
State Distributive School Fund	62,402,171	9.29%
State General Fund	5,036,785	0.75%
TOTAL	\$ 671,571,344	100.00%

BASIC CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TAX	PERMIT FEES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	\$ 107,100,134	\$ 13,812	\$ 107,113,946	20.95%
1995-96	110,848,285	11,035	110,859,320	3.50%
1996-97	121,902,820	11,909	121,914,729	9.97%
1997-98	127,138,672	12,128	127,150,799	4.29%
1998-99	140,412,633	11,880	140,424,513	10.44%
1999-00	149,237,475	12,232	149,249,707	6.28%

LEGAL CITATION

Chapter 377 Nevada Revised Statutes.

RATE

1/2 of 1 percent of all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE

99.25 percent of in-state collections returned to county of origin for distribution to eligible local governments through the Consolidated Tax Program; .75 percent to State General Fund; 99.25 percent out-of-state collections prorated amongst counties, on the basis of population ratio, for distribution to local governments through the Consolidated Tax Program; .75 percent to State General Fund.

HISTORY

ORIGINALLY ENACTED

1969 session of State Legislature as the City/County Relief Tax, effective July 1, 1969. Levy effected by county ordinance.

Collected in Clark and Washoe Counties as of July 1, 1969; Lyon County, January 1, 1971; Douglas, Elko, Humboldt, Lincoln, Mineral Counties, May 1, 1971; Nye County, June 1, 1972; Pershing County, July 1, 1972; Churchill County, July 1, 1973; Carson City, April 1, 1976; Storey County, July 1, 1976; Lander County, July 1, 1979; White Pine County, July 1, 1980; Esmeralda and Eureka Counties, May 1, 1981.

1969 levied for city/county support. 99 percent of in-state collections returned to county of origin; 1 percent to State General Fund; 100 percent out-of-state collections prorated amongst counties levying the tax; combined collections distributed as follows: if no cities within county, 100 percent to county; if one city within county, to county and city, on basis of population ratio; if two or more cities within county, to cities only on basis of population ratio.

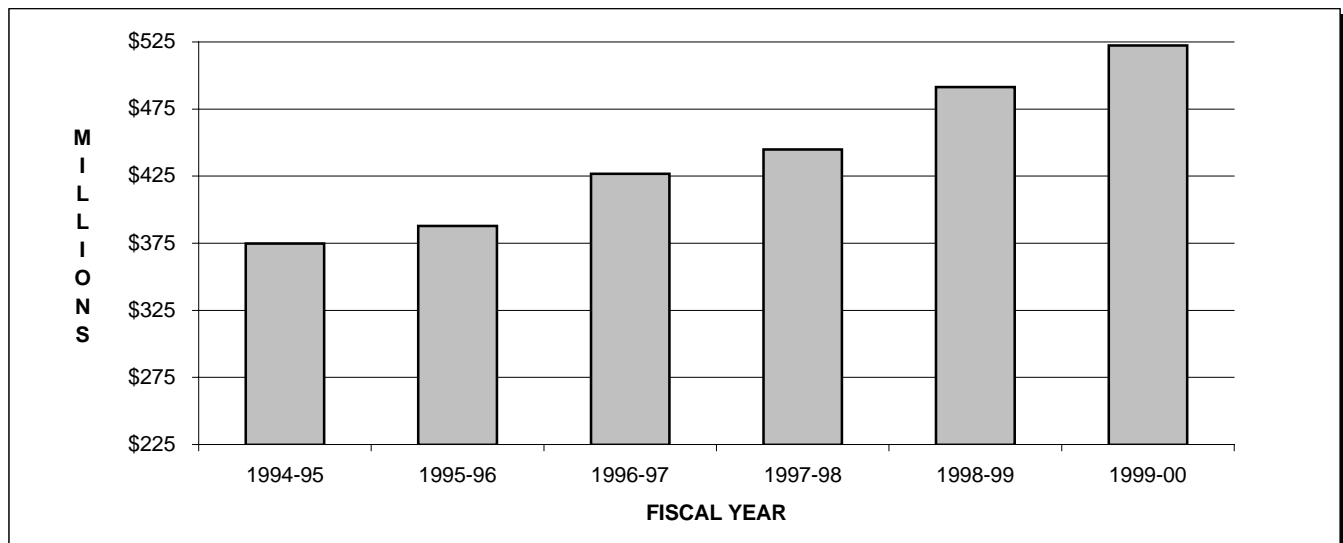
Basic City/County Relief Tax Revenue (continued)

AMENDMENTS	1981	1981 session of State Legislature; name changed to Basic City/County Relief Tax effective May 1, 1981 and levy required by State Statute. May 1, 1981 General Fund Commission reduced to .50 percent.
	1991	Effective October 1, 1991, .50 percent General Fund Commission was imposed on out-of-state collections.
	1993	Effective July 1, 1993 General Fund Commission increased to 1 percent on in-state and out-of-state collections.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Effective July 1, 1999 General Fund Commission decreased to .75 percent on in-state and out-of-state collections.

BASIC CITY/COUNTY RELIEF TAX TRANSFER
TO CONSOLIDATED TAX
FISCAL YEAR 1999-00

COUNTY	TAX	% OF TOTAL
Carson City	\$ 3,804,329	2.55%
Churchill	1,142,095	0.77%
Clark	105,977,062	71.01%
Douglas	2,582,265	1.73%
Elko	3,301,110	2.21%
Esmeralda	55,222	0.04%
Eureka	798,719	0.54%
Humboldt	1,466,302	0.98%
Lander	356,571	0.24%
Lincoln	138,569	0.09%
Lyon	1,214,695	0.81%
Mineral	225,609	0.15%
Nye	1,479,137	0.99%
Pershing	270,068	0.18%
Storey	194,294	0.13%
Washoe	24,709,777	16.56%
White Pine	414,507	0.28%
Total County Transfers	\$ 148,130,335	99.25%
State General Fund	1,119,373	0.75%
Total	\$ 149,249,707	100.00%

SUPPLEMENTAL CITY/COUNTY RELIEF TAX REVENUE



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	\$ 374,850,223	20.95%
1995-96	387,970,588	3.50%
1996-97	426,660,323	9.97%
1997-98	444,986,569	4.30%
1998-99	491,444,647	10.44%
1999-00	522,331,636	6.28%

LEGAL CITATION

Chapter 377, Nevada Revised Statutes.
Chapter 354, Nevada Revised Statutes.

RATE

1.75 percent of all taxable sales and taxable items of use.

CURRENT DISTRIBUTION OF REVENUE

99.25 percent of total collections returned to local governments through Consolidated Tax Program based on distribution formula; .75 percent to State General Fund.

HISTORY

ORIGINALLY ENACTED

1981 session of State Legislature; effective May 1, 1981.

AMENDMENTS

1983

Fire districts organized pursuant to Chapter 473 of Nevada Revised Statutes to be included in the distribution. Shifted authority to grant reserve fund distributions from the Interim Legislative Committee on Local Government Finance to the Nevada Tax Commission.

Supplemental City/County Relief Tax Revenue (continued)

AMENDMENTS (continued)

- | | |
|------|--|
| 1985 | Changed distribution of excess supplemental city/county relief tax receipts. When all entities within a county have received the maximum supplemental city/county relief tax allowable, excess is then deposited in the Reserve Fund. Shifted authority to grant Reserve Fund distributions from the Nevada Tax Commission to the Interim Finance Committee. Established the following maximum Reserve Fund amounts: 1.) \$10,000,000 for distribution to local governments in the event actual receipts in any one year are less than the estimated receipts for that year. 2.) \$2,500,000 for emergency distributions to local governments if unforeseen or uncontrollable conditions, existing or imminent, substantially impair the financial capacity of a local government to provide the basic services for which it was created. 3.) Any amount in excess of \$12,500,000 in the fund, at the beginning of the year, must be distributed to local governments in the following fiscal year. |
| 1987 | Eliminated redevelopment districts from the distribution of supplemental city/county relief tax. |
| 1989 | Removed the limitations on the amount of supplemental city/county relief tax a local government may receive in any one fiscal year. Eliminated the Reserve Fund and created the Emergency Fund of the supplemental city/county relief tax. The amount of the fund was set at \$2,500,000. Created the Redistribution Fund for the supplemental city/county relief tax and provided specific dollar allocations to the Town of Laughlin, Clark County, Churchill County and Elko County. |
| 1991 | Changed distribution of supplemental city/county relief tax at the county level. First a group of selected counties receive a guaranteed distribution from the total collections. The remaining funds are allocated to a second group of counties based on the percentage of county collections to the total collections for the group. Adjustments to ease the impact of the legislation to certain counties are made to the distribution formula. Counties in the guaranteed group will be moved into the point-of-origin group if their collections outpace their distribution by 10 percent in a fiscal year. Intracounty distributions were not amended by the Legislature. The Local Government Tax Act of 1991 authorized certain counties that were negatively impacted by the rebasing of the distribution formula to impose certain taxes to make up the revenue loss. |
| 1993 | The Local Government Tax Act of 1993 authorized certain counties that were negatively impacted by additional rebasing of the distribution formula to impose certain taxes to make up the revenue loss. These additional taxes, if imposed, are to be levied from October 1, 1993 through September 30, 1994. |
| 1997 | The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county. |

SUPPLEMENTAL CITY/COUNTY RELIEF TAX TRANSFER
TO CONSOLIDATED TAX
FISCAL YEAR 1999-00

COUNTY	TAX	% OF TOTAL
Carson City	\$ 12,880,802	2.47%
Churchill	3,627,378	0.69%
Clark	364,029,262	69.69%
Douglas	10,801,860	2.07%
Elko	11,058,532	2.12%
Esmeralda	768,240	0.15%
Eureka	2,966,221	0.57%
Humboldt	5,018,587	0.96%
Lander	2,364,408	0.45%
Lincoln	1,067,448	0.20%
Lyon	6,824,484	1.31%
Mineral	1,684,176	0.32%
Nye	5,538,408	1.06%
Pershing	1,673,592	0.32%
Storey	1,233,840	0.24%
Washoe	84,384,663	16.16%
White Pine	2,504,748	0.48%
Total County Transfers	\$ 518,426,649	99.25%
State General Fund	3,917,487	0.75%
Less: Emergency Fund	12,500	0.00%
TOTAL	\$ 522,331,636	100.00%

EMERGENCY FUND

Fund Balance	\$	-
Revenue Transferred for Distribution		
Interest and/or loan payments transferred for distribution to Local Governments	\$	12,500
Balance due on outstanding loans	\$	12,500

Effective May 24, 1999; fund balance transferred to Severe Financial Emergency Fund pursuant to Assembly Bill 606 (1999).

SEVERE FINANCIAL EMERGENCY FUND

Fund Balance	\$	534,926
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LOCAL GOVERNMENT TAX ACTS OF 1991 AND 1993
SPECIAL FUND COLLECTIONS AND DISTRIBUTIONS
FISCAL YEAR 1999-00

COLLECTIONS

CHURCHILL COUNTY

Sales and Use Tax	\$	544,057
Motor Vehicle Privilege Tax		406,822
Real Property Transfer Tax		12,608
Property Tax		91,716
Interest		3,886
TOTAL	\$	1,059,089

WASHOE COUNTY

Sales and Use Tax	\$	12,205,092
Motor Vehicle Privilege Tax		6,528,886
Gaming License Fee		689,019
Real Property Transfer Tax		604,604
Property Tax		2,339,001
Interest		72,736
TOTAL	\$	22,439,337

DISTRIBUTIONS

CHURCHILL COUNTY

Fallon	\$	809,074
Other		191,055
		58,960
TOTAL	\$	1,059,089

WASHOE COUNTY

Reno	\$	14,955,012
Sparks		3,539,099
Other		1,683,267
		2,261,960
TOTAL	\$	22,439,337

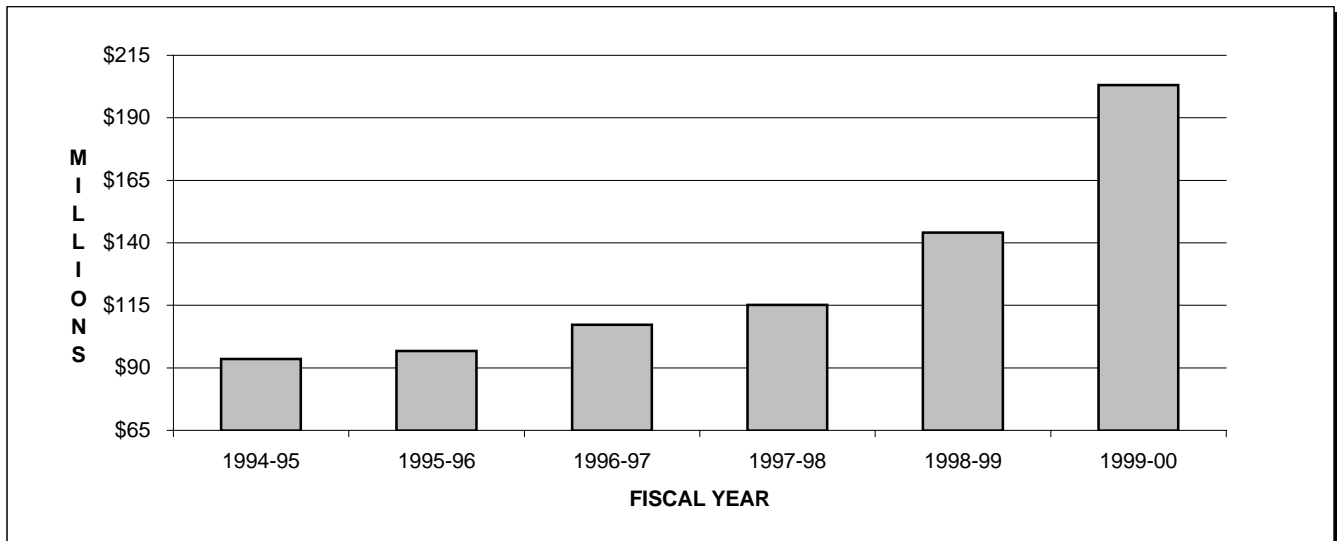
DELINQUENT TAX COLLECTIONS

ESMERALDA COUNTY	\$	2.60
MINERAL COUNTY		6.24
NYE COUNTY		100.76
TOTAL	\$	109.60

DELINQUENT TAX DISTRIBUTIONS

ESMERALDA COUNTY	\$	2.60
MINERAL COUNTY		6.24
NYE COUNTY		100.76
TOTAL	\$	109.60

LOCAL OPTION SALES AND USE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	\$ 93,511,405	21.27%
1995-96	96,781,324	3.50%
1996-97	107,224,107	10.79%
1997-98	115,186,079	7.43%
1998-99	144,117,808	25.12%
1999-00	203,093,167	40.92%

LEGAL CITATION

Chapter 377A, Nevada Revised Statutes.
Chapter 543, Nevada Revised Statutes.

RATE

.125 or .25 percent of all taxable sales and taxable items of use in a county.

CURRENT DISTRIBUTION OF REVENUE

Per NRS 377A.020: The board of county commissioners may impose a tax of .25 percent for mass transit or the construction of public roads; or counties with population of less than 400,000 may impose a .25 percent tax for the promotion of tourism. NRS 377B.100 provides that a county, under certain population requirements, may impose up to .25 percent tax for infrastructure; NRS 543.600 provides that a county whose population is 400,000 or more may impose a .25 percent tax for the purpose of flood control. 99.25 percent of collection returned to county of origin; .75 percent to State General Fund. Special Acts of legislature have provided for certain counties to impose additional option taxes for specific local purposes.

HISTORY

ORIGINALLY ENACTED

1981 session of State Legislature. Washoe County enacted ordinance effective November 1, 1982; Storey County effective August 1, 1985; Nye County effective May 1, 1986; Churchill and White Pine Counties effective November 1, 1986; Carson City effective January 1, 1988; and Clark County effective March 1, 1988.

AMENDMENTS

1985

Amended NRS 377A.020 by adding that the tax may be used for the construction of public roads, and NRS 543.600 stipulates for the purpose of flood control.

Local Option Sales and Use Tax (continued)

AMENDMENTS (continued)

1989	Amended NRS 543.600 by increasing the population limitation from 250,000 to 400,000 or more in a county that may consider imposing a tax for flood control.
1991	Implemented the Local Government Tax Act of 1991, AB 104 authorizing certain counties that were negatively impacted by the change to the Supplemental County/City Relief Tax distribution formula to impose by county ordinance an additional ¼ of 1 percent sales and use tax.
1993	Implemented the Local Government Tax Act of 1993, SB 506 authorizing certain additional counties that were negatively impacted by additional changes to the Supplemental City/County Relief Tax distribution formula to impose by county ordinance ¼ of 1 percent sales and use tax from October 1, 1993 through September 30, 1994.
1995	Allowed the Tri-County Railway Commission to impose ¼ of 1 percent sales and use tax in a county upon approval of the voters.
1997	Ratified Carson City voter approval imposition of ¼ of 1 percent sales and use tax for open space. Added chapter 377B, tax for infrastructure to Nevada Revised Statutes.
1999	Added Chapter 374A, 1/8 of 1 percent tax for extraordinary maintenance, repair or improvement of school facilities.

LOCAL OPTION SALES AND USE TAXES DISTRIBUTION
FISCAL YEAR 1999-00

COUNTY	PROVISIONS	USE OF PROCEEDS	DATE IMPOSED	AMOUNT
Option Tax				
Carson City	377A	Public Roads	01/01/1987	\$ 1,858,978
Churchill	377A	Public Roads	11/01/1986	544,057
Clark	377A	Regional Transportation	07/01/1991	52,957,384
Clark	377B	So NV Water Authority	04/01/1999	51,976,768
Clark	543	Flood Control	03/01/1987	52,958,573
Nye	377A	Public Roads	05/01/1986	703,980
Storey	377A	Tourism	08/01/1985	91,202
Washoe	377A	Regional Transportation	11/01/1982	12,205,982
Washoe	377B	Flood/Public Safety	04/01/1999	6,063,110
White Pine	374A	School Cap Improvement	04/01/2000	22,259
White Pine	377A	Public Roads	11/01/1986	185,223
Special Acts				
Churchill	491	Local Government Tax Act	10/01/1991	544,057
Esmeralda	475	Local Government Tax Act	10/01/1993	2
Mineral	475	Local Government Tax Act	10/01/1993	6
Nye	475	Local Government Tax Act	10/01/1993	94
Storey	566	Tricounty Railway Commission	01/01/1996	91,172
Washoe	506	Railroad Grade Project	04/01/1999	6,063,110
Washoe	491	Local Government Tax Act	10/01/1991	12,205,092
Miscellaneous Amendments				
Carson City		Open Space	07/01/1997	1,854,723
Douglas		Misc Facilities & Services	07/01/1999	1,244,195
Total to Counties				\$ 201,569,968
State General Fund				1,523,199
TOTAL				<u><u>\$ 203,093,167</u></u>

TAXABLE SALES COMPARISON

Taxable Sales Comparison by County

County	Fiscal Year 1998-99		Fiscal Year 1999-00	% Change
Carson City	\$	740,960,594	\$ 752,602,169	1.6%
Churchill		221,898,577	223,937,059	0.9%
Clark		19,920,297,776	21,244,373,392	6.6%
Douglas		454,359,704	525,285,689	15.6%
Elko		723,397,836	784,830,401	8.5%
Esmeralda		10,861,993	9,400,653	-13.5%
Eureka		180,454,034	181,445,088	0.5%
Humboldt		366,955,999	330,731,176	-9.9%
Lander		98,016,481	87,148,291	-11.1%
Lincoln		22,421,738	25,246,111	12.6%
Lyon		201,849,972	212,982,311	5.5%
Mineral		41,330,235	40,712,054	-1.5%
Nye		280,802,380	278,716,775	-0.7%
Pershing		72,813,448	47,380,125	-34.9%
Storey		42,734,952	37,418,500	-12.4%
Washoe		4,679,515,860	4,957,234,787	5.9%
White Pine		109,584,923	76,072,416	-30.6%
Out of State		-	-	0.0%
STATE TOTAL	\$	28,168,256,502	\$ 29,815,516,997	5.8%

Taxable Sales Comparison by Business Type

Business Code and Type	Fiscal Year 1998-99	Fiscal Year 1999-00	% Change
01 Agricultural Production-Crops	\$ 3,299,949	\$ 3,311,304	0.3%
02 Agricultural Production-Livestock	3,158,489	2,714,769	-14.0%
07 Agricultural Services	32,441,123	32,299,941	-0.4%
08 Forestry	442,240	361,654	-18.2%
09 Fishing, Hunting, and Trapping	16,052	-	-100.0%
10 Metal Mining	166,969,775	153,731,599	-7.9%
12 Coal Mining	-	-	0.0%
13 Oil and Gas Extraction	4,756,738	4,125,258	-13.3%
14 Mining and Quarrying of Nonmetallic Minerals	6,782,548	6,058,964	-10.7%
15 Building Construction-General Contractors	204,328,575	187,949,464	-8.0%
16 Heavy Construction other than Bldg. Construction	158,442,536	112,213,593	-29.2%
17 Construction-Special Trade Contractors	842,417,944	759,081,651	-9.9%
20 Food and Kindred Products	24,504,915	20,632,107	-15.8%
21 Tobacco Products	1,384,951	1,181,231	-14.7%
22 Textile Mill Products	20,005,543	11,644,167	-41.8%
23 Apparel and Other Finished Products	1,361,235	2,348,221	72.5%
24 Lumber and Wood Products, Except Furniture	36,728,066	39,897,869	8.6%
25 Furniture and Fixtures	50,284,313	31,390,540	-37.6%
26 Paper and Allied Products	7,370,443	6,072,827	-17.6%
27 Printing, Publishing, and Allied Industries	47,552,250	48,957,385	3.0%
28 Chemicals and Allied Products	92,046,531	73,132,987	-20.5%
29 Petroleum Refining and Related Industries	31,577,256	32,558,711	3.1%
30 Rubber and Misc Plastics Products	9,827,809	9,408,683	-4.3%
31 Leather and Leather Products	562,479	374,030	-33.5%
32 Stone, Clay, Glass, and Concrete Products	161,901,728	131,500,796	-18.8%
33 Primary Metal Industries	8,713,715	17,215,021	97.6%
34 Fabricated Metal Products	97,057,574	71,460,072	-26.4%
35 Industrial and Commercial Machinery	409,828,100	350,761,983	-14.4%
36 Electronic and Other Electrical Equipment	152,440,577	148,360,835	-2.7%
37 Transportation Equipment	18,296,571	18,046,811	-1.4%
38 Measuring, Analyzing and Controlling Instruments	24,108,488	25,987,684	7.8%
39 Misc. Manufacturing Industries	122,221,322	126,755,489	3.7%
40 Railroad Transportation	4,337,496	5,573,309	28.5%
41 Local and Suburban Transit	7,462,582	6,934,869	-7.1%
42 Motor Freight Transportation and Warehousing	13,563,558	16,504,571	21.7%
43 United States Postal Service	574,065	34,298	-94.0%
44 Water Transportation	2,075,882	2,406,809	15.9%
45 Transportation By Air	21,651,187	17,797,827	-17.8%
46 Pipelines, Except Natural Gas	781,380	352,616	-54.9%
47 Transportation Services	13,380,741	15,574,987	16.4%
48 Communications	243,617,301	237,839,905	-2.4%
49 Electric, Gas, and Sanitary Services	237,110,585	168,584,357	-28.9%
50 Wholesale Trade-Durable Goods	1,880,214,655	1,904,861,341	1.3%
51 Wholesale Trade-Nondurable Goods	250,526,693	266,110,175	6.2%
52 Bldg. Materials, Hardware, Garden, Mobile Homes	1,924,308,405	1,973,841,318	2.6%
53 General Merchandise Stores	2,354,403,803	2,618,932,277	11.2%
54 Food Stores	1,214,598,847	1,280,132,740	5.4%
55 Automotive Dealers and Gasoline	3,695,562,497	4,056,743,297	9.8%

Taxable Sales Comparison by Business Type (continued)

Business Code and Type	Fiscal Year 1998-99	Fiscal Year 1999-00	% Change
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56	Apparel and Accessory Stores	\$	1,106,384,344	\$	1,182,142,569	6.8%
57	Home Furniture, Furnishings and Equipment		1,560,337,315		1,642,445,462	5.3%
58	Eating and Drinking Places		4,659,428,624		5,342,644,424	14.7%
59	Miscellaneous Retail		2,990,128,154		3,303,645,975	10.5%
60	Depository Institutions		30,277,089		21,742,528	-28.2%
61	Nondepository Credit Institutions		225,750,787		218,677,040	-3.1%
62	Security and Commodity Brokers		5,402,372		1,731,644	-67.9%
63	Insurance Carriers		992,428		1,078,451	8.7%
64	Insurance Agents, Brokers, and Service		1,346,872		1,246,576	-7.4%
65	Real Estate		22,770,969		31,743,201	39.4%
67	Holding and Other Investment Offices		2,238,043		2,934,707	31.1%
70	Hotels, Rooming Houses, Camps, and Lodging		89,197,398		105,722,288	18.5%
72	Personal Services		104,296,248		107,409,549	3.0%
73	Business Services		1,062,853,858		1,155,473,494	8.7%
75	Automotive Repair, Services, and Parking		828,031,232		882,170,894	6.5%
76	Miscellaneous Repair Services		129,653,452		131,511,573	1.4%
78	Motion Pictures		55,286,473		64,370,456	16.4%
79	Amusement and Recreation Services		529,906,166		471,702,333	-11.0%
80	Health Services		58,615,651		61,717,032	5.3%
81	Legal Services		2,643,425		3,167,822	19.8%
82	Educational Services		2,880,406		2,955,522	2.6%
83	Social Services		633,360		632,963	-0.1%
84	Museums and Art Galleries		433,900		741,803	71.0%
86	Membership Organizations		12,420,675		4,278,974	-65.5%
87	Engineering, Accounting, Research and Mgt.		34,406,049		22,304,144	-35.2%
88	Private Households		17,246		1,820	-89.4%
89	Miscellaneous Services		13,177,564		10,851,623	-17.7%
91	Executive, Legislative and General Govt.		381,258		421,437	100.0%
92	Justice, Public Order, and Safety		6,168		5,861	-5.0%
93	Public Finance, Taxation, and Monetary Policy		-		-	0.0%
94	Administration of Human Resource Programs		71,084		322,368	353.5%
95	Administration of Environmental Quality		147,363		26,744	-81.9%
96	Administration of Economic Programs		9,512		36,078	100.0%
97	National Security and International Affairs		808		277	-65.7%
99	Nonclassifiable Establishments		33,130,697		37,899,023	14.4%
STATE TOTAL			<u>\$ 28,168,256,502</u>		<u>\$ 29,815,516,997</u>	5.8%

The above comparisons for Fiscal Year 1998-99 and Fiscal Year 1999-00 on taxable sales are based on figures provided on sales and use tax returns by registered permit holders in and out of the State of Nevada. Large increases or decreases may be due to audits, deficiency determinations, etc., performed on taxpayers doing business in a county.

CONSOLIDATED TAX

FISCAL YEAR	TOTAL DISTRIBUTIONS
1998-99	\$ 737,463,793
1999-00	791,066,429

LEGAL CITATION

Chapter 360, Nevada Revised Statutes.

CURRENT DISTRIBUTION OF REVENUE

Per NRS 360.600 through NRS 360.740; Revenues from the Supplemental City-County Relief Tax (SCCRT), Basic City-County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Motor Vehicle Privilege Tax (MVPT) and Real Property Transfer Tax (RPTT) are pooled at the county level for distribution to the local governments under a single formula.

A base amount of revenue was initially established under the 1997 legislation. For counties, cities, towns and special districts, the total distribution is increased by the change in CPI over the prior calendar year to create the ensuing year base allocation. To the extent that there is revenue (from the six sources) in excess of what is necessary to allocate the base amount to the various local governments, the excess revenue will be distributed using a formula that incorporates population and growth statistics. "Enterprise" districts (user-fee based entities) initial base distribution is the amount that will be distributed for all subsequent fiscal years.

HISTORY

ORIGINALLY ENACTED

1997 session of State Legislature created the Local Government Tax Distribution Fund.

CONSOLIDATED TAX
SUMMARY OF THE REVENUE TRANSFERRED BY COUNTY
FISCAL YEAR 1999-00

COUNTY	BCCRT	SCCRT	CIGARETTE	LIQUOR	RPTT	MVPT	TOTAL
CARSON CITY	\$ 3,804,328.96	\$ 12,880,801.81	\$ 457,443.89	\$ 67,110.90	\$ 374,015.50	\$ 1,984,226.80	\$ 19,567,927.86
CHURCHILL	1,142,094.93	3,627,377.87	213,232.34	31,290.67	69,689.55	981,230.39	6,064,915.75
CLARK	105,977,062.13	364,029,262.43	11,173,067.21	1,639,755.63	12,891,944.11	58,876,076.12	554,587,167.63
DOUGLAS	2,582,265.05	10,801,860.00	366,170.41	53,724.93	580,382.00	1,785,922.32	16,170,324.71
ELKO	3,301,110.41	11,058,531.76	435,213.22	63,854.95	141,211.40	2,062,787.33	17,062,709.07
ESMERALDA	55,222.38	768,240.00	12,640.11	1,855.07	1,465.01	111,617.45	951,040.02
EUREKA	798,719.03	2,966,220.57	14,851.08	2,180.95	2,462.71	181,624.93	3,966,059.27
HUMBOLDT	1,466,301.64	5,018,587.08	158,301.25	23,222.99	51,597.70	959,575.96	7,677,586.62
LANDER	356,571.15	2,364,408.00	61,905.27	9,080.95	9,781.07	407,572.98	3,209,319.42
LINCOLN	138,569.37	1,067,448.00	36,956.88	5,421.88	8,639.40	286,907.99	1,543,943.52
LYON	1,214,695.44	6,824,484.00	286,168.03	41,995.38	220,270.05	1,289,473.61	9,877,086.51
MINERAL	225,609.21	1,684,176.00	58,006.77	8,507.89	6,323.91	290,594.66	2,273,218.44
NYE	1,479,137.29	5,538,408.00	267,140.58	39,219.44	226,421.96	1,524,608.32	9,074,935.59
PERSHING	270,068.42	1,673,592.00	64,247.66	9,426.36	15,412.02	472,099.46	2,504,845.92
STOREY	194,294.46	1,233,840.00	32,395.62	4,752.85	61,466.95	180,070.14	1,706,820.02
WASHOE	24,709,777.26	84,384,663.11	2,757,570.15	404,622.42	3,325,852.15	15,601,890.29	131,184,375.38
WHITE PINE	414,507.47	2,504,748.00	96,717.91	14,189.58	24,803.67	589,186.59	3,644,153.22
TOTAL	<u>\$ 148,130,334.60</u>	<u>\$ 518,426,648.63</u>	<u>\$ 16,492,028.38</u>	<u>\$ 2,420,212.84</u>	<u>\$ 18,011,739.16</u>	<u>\$ 87,585,465.34</u>	<u>\$ 791,066,428.95</u>

BCCRT, SCCRT, Cigarette and Liquor taxes: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Taxation.

RPTT: Each county treasurer deposits to the Consolidated Tax Account, at least quarterly, the revenue collected within the county.

MVPT: Revenue for each county is transferred monthly to the Consolidated Tax Account by the Department of Motor Vehicles.

CONSOLIDATED TAX DISTRIBUTION
FISCAL YEAR 1999-00

CARSON CITY	\$	19,290,784
Other		<u>277,144</u>
TOTAL	\$	<u>19,567,928</u>

CHURCHILL COUNTY	\$	4,532,671
Fallon		1,298,708
Other		<u>233,537</u>
TOTAL	\$	<u>6,064,916</u>

CLARK COUNTY	\$	194,114,119
Boulder City		5,952,932
Henderson		50,678,447
Las Vegas		157,090,414
Mesquite		4,925,952
North Las Vegas		26,550,309
Other		<u>115,274,995</u>
TOTAL	\$	<u>554,587,168</u>

DOUGLAS COUNTY	\$	8,549,838
Other		<u>\$7,620,487</u>
TOTAL	\$	<u>16,170,325</u>

ELKO COUNTY	\$	6,885,303
Carlin		868,129
Elko		6,229,228
Wells		560,370
West Wendover		1,280,167
Other		<u>1,239,512</u>
TOTAL	\$	<u>17,062,709</u>

ESMERALDA COUNTY	\$	916,335
Other		<u>34,705</u>
TOTAL	\$	<u>951,040</u>

EUREKA COUNTY	\$	3,900,101
Other		<u>65,958</u>
TOTAL	\$	<u>3,966,059</u>

HUMBOLDT COUNTY	\$	4,917,505
Winnemucca		1,894,842
Other		<u>865,240</u>
TOTAL	\$	<u>7,677,587</u>

LANDER COUNTY	\$	2,529,039
Other		<u>680,280</u>
TOTAL	\$	<u>3,209,319</u>

LINCOLN COUNTY	\$	1,127,858
Caliente		126,564
Other		<u>289,522</u>
TOTAL	\$	<u>1,543,944</u>

LYON COUNTY	\$	8,722,106
Yerington		251,541
Other		<u>903,440</u>
TOTAL	\$	<u>9,877,087</u>

MINERAL COUNTY	\$	2,147,811
Other		<u>125,407</u>
TOTAL	\$	<u>2,273,218</u>

NYE COUNTY	\$	7,627,217
Gabbs		60,181
Other		<u>1,387,538</u>
TOTAL	\$	<u>9,074,936</u>

PERSHING COUNTY	\$	1,899,822
Lovelock		357,160
Other		<u>247,864</u>
TOTAL	\$	<u>2,504,846</u>

STOREY COUNTY	\$	1,706,240
Other		<u>580</u>
TOTAL	\$	<u>1,706,820</u>

WASHOE COUNTY	\$	67,340,686
Reno		38,194,405
Sparks		16,232,324
Other		<u>9,416,960</u>
TOTAL	\$	<u>131,184,375</u>

WHITE PINE COUNTY	\$	2,446,427
Ely		809,348
Other		<u>388,378</u>
TOTAL	\$	<u>3,644,153</u>

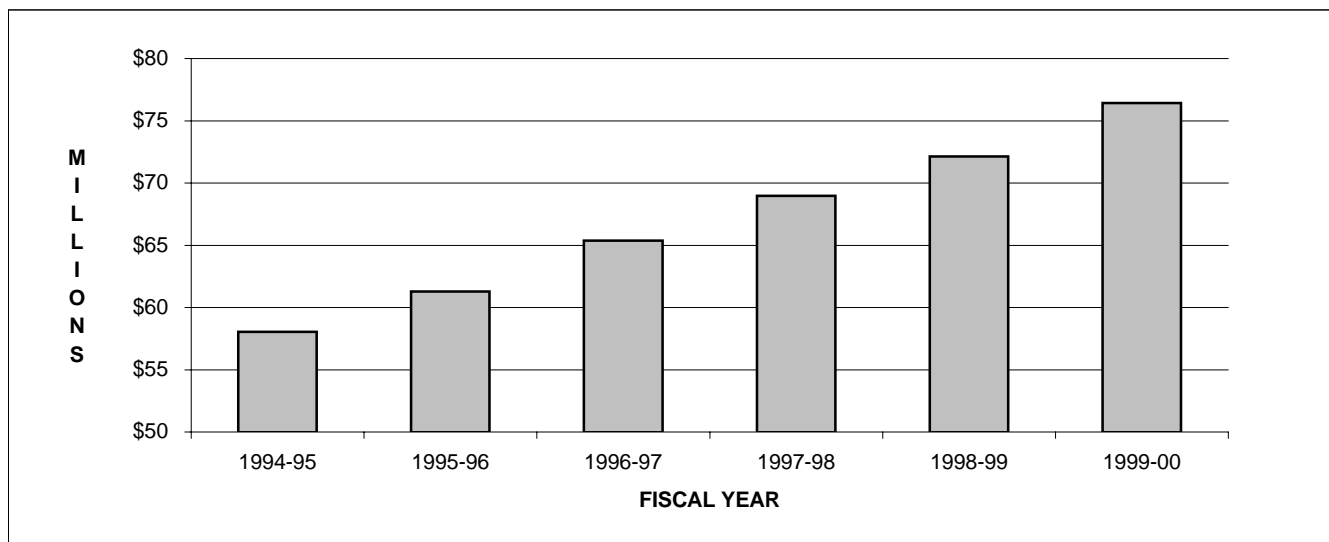
TOTAL DISTRIBUTION	\$	<u>791,066,429</u>
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CERTIFIED POPULATION - JULY 1, 1999

Certified by the Governor on March 1 pursuant to NRS 360.285. The following population figures were used, as directed by specific statute, for allocation of tax revenue in fiscal year 1999-00.

CARSON CITY	51,860	HUMBOLDT COUNTY	17,970
		Winnemucca	8,800
CHURCHILL COUNTY	24,020	LANDER COUNTY	7,040
Fallon	7,910	Austin	380
CLARK COUNTY	1,255,200	Battle Mountain	4,740
Boulder City	14,730	Kingston	240
Henderson	159,380	LINCOLN COUNTY	4,190
Las Vegas	441,230	Caliente	1,150
Mesquite	12,070	Alamo	480
North Las Vegas	106,660	Panaca	580
Bunkerville	850	Pioche	920
Enterprise	13,210	LYON COUNTY	32,200
Glendale	80	Yerington	2,960
Laughlin	7,790	Fernley	7,020
Moapa Valley	5,370	MINERAL COUNTY	6,620
Paradise	164,170	NYE COUNTY	29,730
Searchlight	740	Gabbs	390
Spring Valley	107,100	Amargosa	1,100
Summerlin	730	Beatty	1,600
Sunrise Manor	147,680	Manhattan	140
Whitney	13,420	Pahrump	20,080
Winchester	30,280	Round Mountain	960
DOUGLAS COUNTY	41,420	Tonopah	3,280
Gardnerville	3,030	PERSHING COUNTY	7,270
Genoa	230	Lovelock	2,630
Minden	2,580	STOREY CO	3,670
ELKO COUNTY	49,230	WASHOE COUNTY	311,350
Carlin	2,430	Reno	165,940
Elko	18,420	Sparks	61,660
Wells	1,500	WHITE PINE COUNTY	10,960
West Wendover	3,320	Ely	5,310
Jackpot	1,000	Lund	200
Montello	210	McGill	1,430
Mountain City	150	Ruth	490
ESMERALDA COUNTY	1,420	TOTAL STATEWIDE POPULATION	1,855,790
Goldfield	550		
Silver Peak	240		
EUREKA COUNTY	1,640		
Crescent Valley	350		
Eureka	540		

BUSINESS TAX



FISCAL YEAR	LICENSE FEES	TAX	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	\$ 330,160	\$ 57,727,142	\$ 58,057,302	5.83%
1995-96	376,953	60,904,173	61,281,126	5.55%
1996-97	318,836	65,047,445	65,366,281	6.67%
1997-98	455,542	68,518,135	68,973,677	5.52%
1998-99	407,616	71,734,950	72,142,566	4.59%
1999-00	513,689	75,924,128	76,437,817	5.95%

LEGAL CITATION

Chapter 364A Nevada Revised Statutes.

IMPOSITION AND RATE

Business License Fee \$25. A tax imposed upon the privilege of conducting business in the State of Nevada, at the rate of \$25 per quarter for each equivalent full-time employee employed by a business.

CURRENT DISTRIBUTION OF REVENUE

State General Fund.

HISTORY

ORIGINALLY ENACTED

1991 session of the State Legislature, effective July 1, 1991. The tax due is based on the average number of employees per calendar quarter, determined from a graduated tax table beginning with more than 0 employees, \$25 per quarter; through more than 999 employees, not to exceed \$100,000 per quarter in tax. The three primary methods to determine the average number of employees include: A) determine the total number of employees on the payroll during the week that includes the 12th day of the month for each of the months in the quarter; divide by 3; B) total employee payroll for a quarter is divided by the "average wage factor" (AWF) to obtain the average number of employees. The average wage factor is set by the Department each fiscal year; C) divide the quarterly payroll by a special average wage factor if approved by the Department; multiply by 1.33 to determine the number of employees. This method is used by businesses that have 50 percent or more of their employees, working 20 or less hours per week.

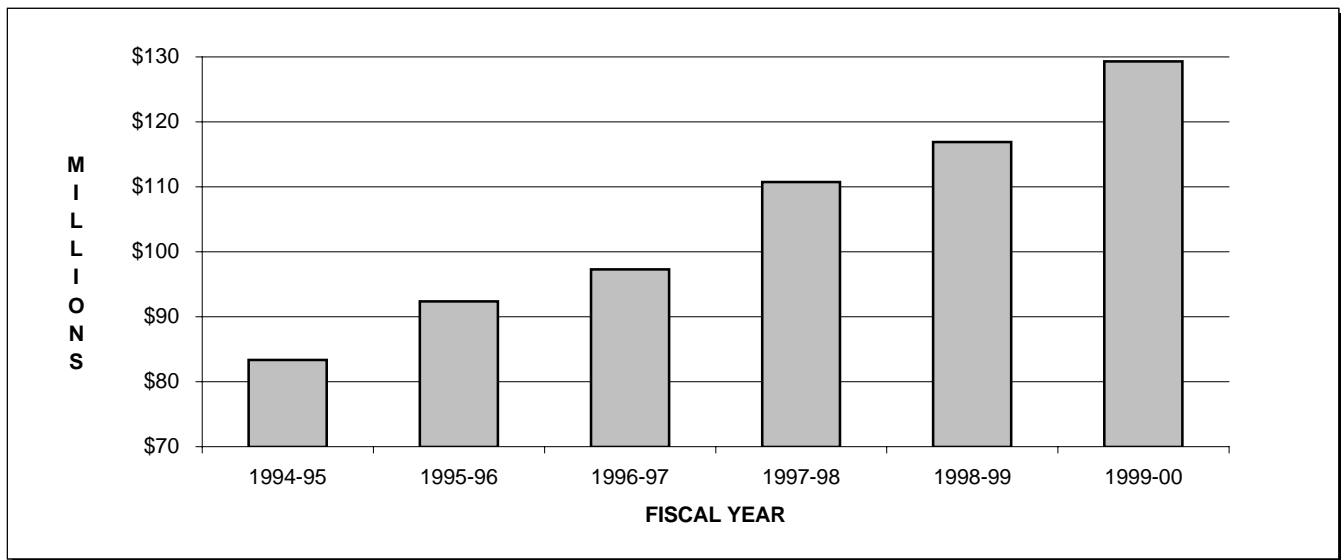
Business Tax (continued)

AMENDMENTS

1993 session of the State Legislature, per AB 394, effective July 1, 1993 eliminated the graduated tax table on the average number of employees and the \$100,000 tax cap per quarter. The amount of tax due per quarter for a business was changed to \$25 for each employee.

Effective January 1, 1994, per AB 456, the basis for calculating the tax was changed to the total number of equivalent full-time employees employed by the business in a quarter. The number of equivalent full-time employees may be calculated by: A) determining the total number of hours worked per quarter, not to exceed 468 hours per full-time employee; or B) by multiplying 7.2 hours by the number of days each full-time employee was employed up to a maximum of 65 days per quarter. To either of these methods is added the total number of hours worked by part-time employees; the result is divided by 468 to determine the number of equivalent full-time employees.

INSURANCE PREMIUM TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	\$ 83,342,058	7.72%
1995-96	92,359,073	10.82%
1996-97	97,274,410	5.32%
1997-98	110,734,229	13.84%
1998-99	116,893,556	5.56%
1999-00	129,328,441	10.64%

LEGAL CITATION

Chapter 680B Nevada Revised Statutes.

IMPOSITION AND RATE

A tax imposed for the privilege of transacting business in this State. Each insurer shall pay a tax upon his net direct premiums and net direct considerations written, at the rate of 3.5 percent. The premium tax is due on March 15 of each year on premiums written in the prior calendar year. Insurers writing \$2,000 or more in premiums in a calendar year must pay quarterly tax payments based on actual net direct premiums and net direct considerations written for the current reporting quarter. An insurer is entitled to a "Home Office Credit" of 50 percent of the aggregate amount of tax due and full credit for ad valorem taxes paid by the insurer during the preceding calendar year if the insurer maintains a home office or regional home office in Nevada. Other stipulations apply. These credits cannot exceed 80 percent of the tax otherwise due.

CURRENT DISTRIBUTION OF REVENUE

State General Fund.

HISTORY

ORIGINALLY ENACTED

1933 session of the State legislature.

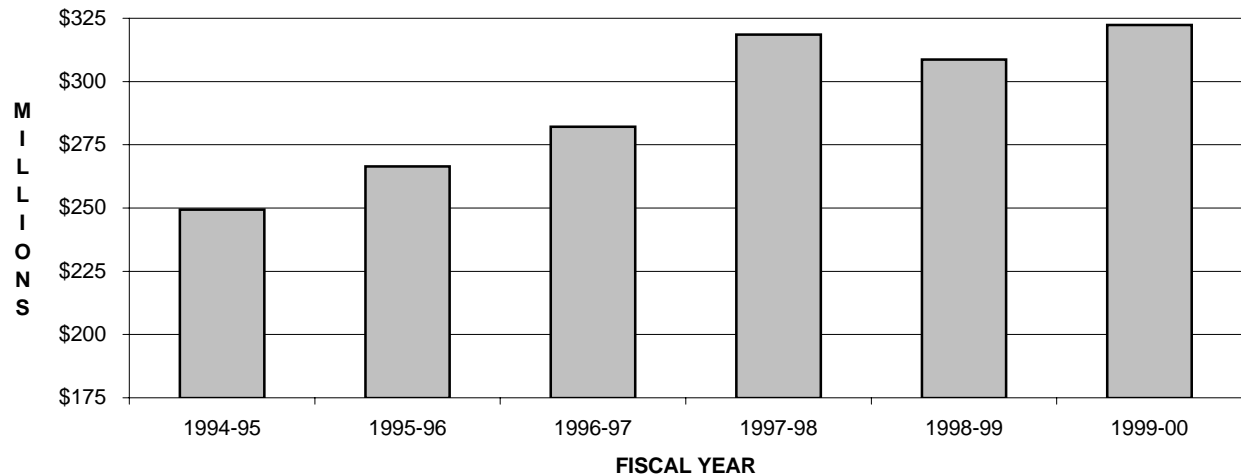
1993 session of the State Legislature transferred the function of tax collection to the Department of Taxation from the Department of Insurance effective July 1, 1993 per AB 782.

1995 Session of the State Legislature passed legislation requiring private insurers who are writing industrial insurance in this state to pay premium tax on those policies. The legislation also provided for a credit against premium taxes on industrial insurance policies in an amount equal to the assessment paid by the insurer to the Division of Industrial Relations, effective July 1, 1999.

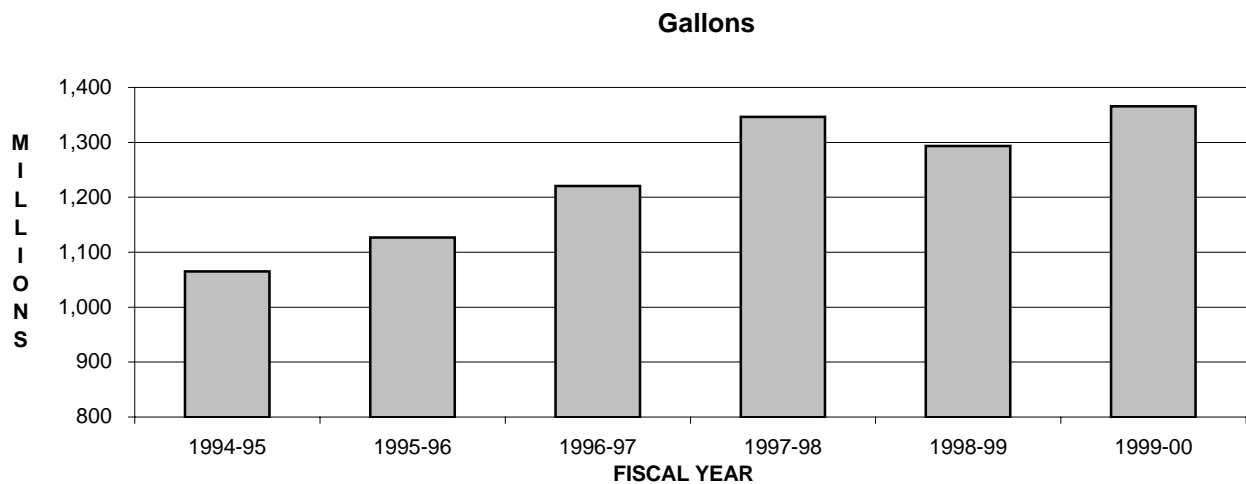
1997 Session of the State Legislature changed the due date of the annual return from March 1st to March 15th and requires insurers to report premium taxes based on actual premiums written instead of estimated, effective January 1, 1998.

1999 Session of the State Legislature requires insurers to provide statement to insureds if portion of premium is attributable to general premium tax, fees or assessments, effective July 1, 2000.

MOTOR FUEL TAX REVENUE



FISCAL YEAR	STATE AND LOCAL GAS TAXES	PETROLEUM INSPECTION FEE	JET FUEL TAX	PETROLEUM PRODUCTS CLEANUP FEE	TOTAL COLLECTIONS
1994-95	\$ 233,177,081	\$ 505,315	\$ 8,527,717	\$ 7,172,812	\$ 249,382,925
1995-96	247,888,102	504,855	9,082,548	8,936,730	266,412,235
1996-97	261,325,721	529,310	10,391,425	9,834,496	282,080,952
1997-98	296,077,460	583,898	10,817,006	11,109,430	318,587,793
1998-99	287,164,938	569,585	10,353,398	10,595,838	308,683,759
1999-00	298,632,957	588,255	11,930,405	11,176,101	322,327,719



FISCAL YEAR	GALLONS*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS*	% CHANGE FROM PRIOR YEAR
1994-95	1,064,897,332	7.56%	1997-98	1,346,394,398	10.31%
1995-96	1,126,816,310	5.81%	1998-99	1,293,324,754	-3.94%
1996-97	1,220,602,444	8.32%	1999-00	1,365,596,057	5.59%

* Includes Jet Fuel

Note: Fiscal Year 1998 represents 13 months of revenue due to SB 254 (1997) and a reporting change required by GASB 22.

Motor Fuel Tax Revenue (continued)

LEGAL CITATIONS

Chapter 365 Nevada Revised Statutes.
Chapter 373 Nevada Revised Statutes.
Chapter 590 Nevada Revised Statutes.

RATE

23 cents statewide, additional 1 through 9 cent optional county levy, additional 1 cent county levy.

DISTRIBUTION

Nevada's constitution provides that proceeds from the gasoline tax must be used for purposes related to highway construction, maintenance and repair. Administrative costs pertaining to collection can be paid out of the proceeds.

17.65 cents State Tax and Licenses	State Highway Fund
17.65 cents State Gasohol Tax	State Highway Fund
5.35 cents County Tax - State Mandated	Counties - for construction, maintenance and repair of county and city streets.
1 - 9 cents Optional County Tax	Counties - for regional highway and street construction.
1 cent County Tax	Counties - to repair or restore existing paved roads not maintained by the Federal Government or State.
NOTE:	This 1 cent county tax is not to be included with the 1 through 9 cent county option.
2 cents Aviation Tax	Civil Air Patrol Fund and Counties
1 - 8 cents Optional Aviation Tax	Counties
0.055 of a cent Petroleum Inspection Fee	State General Fund and Department of Agriculture.
1 cent Jet Fuel Tax	Governmental entity that owns the airport where the tax was collected, or if the airport is privately owned, to the county where the airport is located.
1 - 4 cents Optional County Jet Fuel Tax	
Other	State Parks System, Department of Wildlife, Administrative Costs and Refunds.
0.75 of a cent Petroleum Discharge Cleanup Fee	Department of Conservation and Natural Resources, Environmental Protection Division.

HISTORY

ORIGINALLY ENACTED	1923 Session of State Legislature.
RATE (STATEWIDE, MANDATORY)	1923 - 1925, 2 cents; 1925 - 1947, 4 cents; 1947 - 1955, 5 1/2 cents; 1955 - June 1981, 6 cents; July 1981, 10 1/2 cents; July 1982, 12 cents; July 1985 - June 30, 1987, 13 cents; July 1, 1987 - June 30, 1988, 16 cents; July 1, 1988, 18 cents; October 1, 1991, 20.5 cents; October 1, 1992, 23 cents.
AMENDMENTS	<p>1923 \$60,000 to State Highway Department, and after administrative costs, the balance to be distributed among the counties based on number of state licensed motor vehicles in each county.</p> <p>1925 The 1923 act was repealed. The new 4 cent tax was dedicated to the support of the State Highway Department, part of the revenue to be used for payment of county road bond redemption and interest.</p> <p>1947 The Legislature adopted an additional 1.5 cent tax for local road construction, maintenance and repair.</p> <p>1955 The Legislature increased the state rate to 4.5 cents per gallon. The local government share remained at 1.5 cents per gallon of the overall 6 cent rate. One cent of the 1.5 cent local rate is optional. The other .5 cent is distributed by State prescribed formula:</p> <ol style="list-style-type: none"> (1) One-fourth is proportional by ratio of county area to total state area; (2) One-fourth is proportional by ratio of county population to total state population; (3) One-fourth is proportional by ratio of county mileage to total state road mileage and street mileage; and (4) One-fourth is proportional to miles traveled on roads and streets within the county to total miles traveled in the state. <p>1965 The Legislature authorized an additional optional 1 cent tax for Washoe and Clark Counties for regional street and highway plans.</p> <p>1966 The special session of the Legislature extended the above option to all counties with regional street and highway plans.</p> <p>1969 The Legislature authorized an increase in optional county tax from 1 cent to 2 cents effective July 1, 1969.</p> <p>1979 The Legislature authorized an additional county option tax of 2 cents if approved by voters of the county. The board of county commissioners may submit to voters at any election.</p> <p>1981 Effective July 1, 1981, the Legislature increased the State rate to 8 cents per gallon on gasoline and 7 cents per gallon on gasohol which had been previously combined with gasoline tax. The county share was increased to 2.5 cents per gallon distributed as follows: 1.5 cents according to gallons to county; 1 cent distributed by State prescribed formula. The optional county tax was increased to 1, 2, 3, or 4 cents.</p>

Motor Fuel Tax Revenue (continued)

- AMENDMENTS (continued)
- 1982 Effective July 1, 1982, the State rate was increased to 9 cents per gallon on gasoline and 8 cents per gallon on gasohol. The county share was increased to 3 cents per gallon distributed as follows: 1.75 cents according to gallons to county; 1.25 cents distributed by State prescribed formula.
- 1983 The Legislature authorized an excise tax of up to and including 1 cent per gallon if approved by the voters of the county or city. The board of county commissioners or governing body of an incorporated city may submit to the voters at any election.
- 1985 Effective July 1, 1985, the State rate was increased to 10 cents per gallon on gasoline and 9 cents per gallon on gasohol. The up to and including 1 cent county option rate was established at a full 1 cent per gallon rate to be voted upon by the entire county and, if passed, enacted countywide.
- 1987 Effective July 1, 1987, the State rate was increased to 11.72 cents per gallon on gasoline and gasohol. The county share was increased to 4.28 cents per gallon distributed as follows: 1.75 cents according to gallons to county; 2.53 cents distributed by State prescribed formula.
- 1988 Effective July 1, 1988, the State rate was increased to 12.65 cents per gallon on gasoline and gasohol. The State mandated county share was increased to 5.35 cents per gallon distributed as follows: 1.75 cents according to gallons to county; 3.60 cents distributed by State prescribed formula.
- 1989 Effective October 1, 1989, the Petroleum Products Inspection Fee was increased from 0.05 to 0.055 of a cent per gallon. This fee is assessed on the importation of gasoline, aviation fuel and lubricating oil into Nevada.
- Effective October 1, 1989, a Petroleum Products Discharge Cleanup Fee of 0.6 of a cent per gallon was imposed upon motor vehicle fuel, diesel fuel number 1 and 2 and heating oil imported into or refined in Nevada.
- 1991 Effective July 1, 1991, the Legislature authorized an excise tax of up to and including 4 cents per gallon on jet fuel if approved by the voters of the county. The board of county commissioners may submit to the voters at any election. The county shall not allow any discounts, exemptions or other variance of the tax to any taxpayer except to the State or a political subdivision of the State.
- Effective July 1, 1991, the Legislature changed the distribution of the 1 cent jet fuel tax from the State General Fund to the county in which the fuel was sold.
- Effective October 1, 1991, the State rate was increased to 15.15 cents per gallon on gasoline and gasohol. The county share remained the same.
- The Legislature authorized an increase of the county option excise tax rate of up to and including 9 cents per gallon. The increase can be enacted by county ordinance.
- The Legislature changed the 1 cent county option tax to a 1 cent county mandatory tax.
- 1992 Effective October 1, 1992, the State rate was increased to 17.65 cents per gallon on gasoline and gasohol.

Motor Fuel Tax Revenue (continued)

AMENDMENTS (continued) 1995 Effective July 1, 1995, the Aviation Fuel Tax rate was decreased to a flat rate of 10.5 cents per gallon and program refunds were discontinued.

Effective July 1, 1995, the Petroleum Discharge Cleanup Fee was increased to .75 of a cent per gallon.

1997 Effective July 1, 1997, excise tax on leaded racing fuel was removed.

Effective October 1, 1997, state tax on aviation fuel was reduced to 2 cents. County government was given the authority to levy a 1 to 8 cent option tax on aviation fuel.

MOTOR FUEL TAX DISTRIBUTION

FISCAL YEAR 1999-00

	<u>Gallons</u>	<u>Net Tax</u>
17.65 cents Gasoline and Gasohol Tax - State Highway Fund		\$ 159,185,396
5.35 cents County - State Mandated	935,510,809	47,950,727
Aviation Fuel	4,217,941	37,050
Jet Fuel	425,867,307	11,930,405
1 to 9 cents County Option Gas Tax		77,675,664
1 cent Mandatory County Gas Tax		9,149,996
Petroleum Inspection Fee - State General Fund		534,777
Petroleum Inspection Fee - Department of Agriculture		53,478
Petroleum Products Cleanup Fee - Division of Environmental Protection		11,176,101
Dealers License - State Highway Fund		55
SUBTOTAL	<u>1,365,596,057</u>	<u>\$ 317,693,649</u>
Other Distributions:		
Civil Air Patrol		\$ 85,000
State Parks System - Marina Development		1,529,312
Department of Wildlife		1,529,312
Department of Taxation - Administrative Costs		656,411
Off-Highway Use Refunds: Farmer - Rancher		393,596
General Users		216,252
Tribal		224,187
TOTAL COLLECTIONS		<u>\$ 322,327,719</u>

RECAP OF MOTOR FUEL TAX DISTRIBUTIONS TO COUNTIES

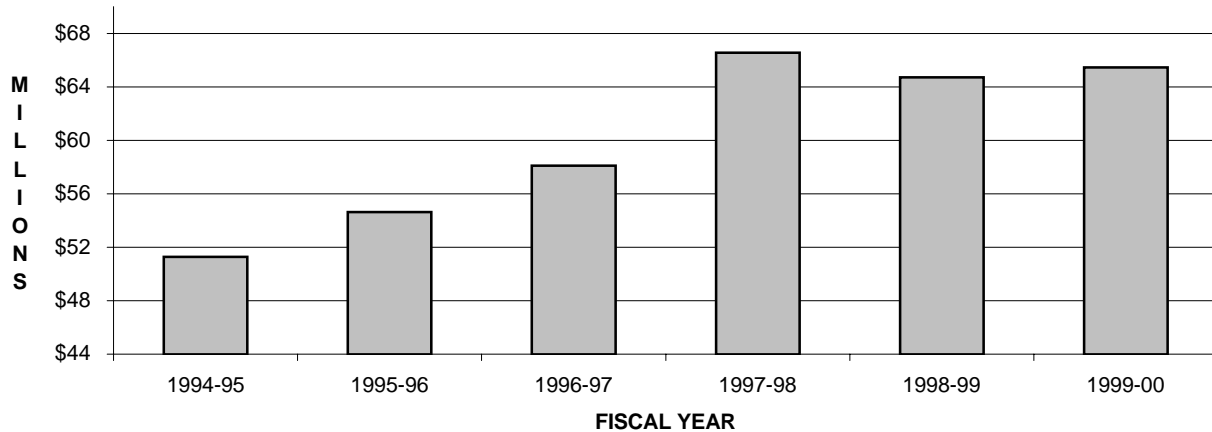
FISCAL YEAR 1999-00

COUNTY	5.35¢ County Gas Tax	1¢ to 9¢ County Option	1¢ County Option	State & Optional Aviation Taxes	Total County Distribution
Carson City	\$ 1,160,715	\$ 3,065,386	\$ 342,307	\$ 29	\$ 4,568,437
Churchill	1,145,480	1,101,113	122,982	-	2,369,575
Clark	23,572,025	52,306,798	5,841,109	249	81,720,182
Douglas	950,630	874,031	219,609	13,577	2,057,848
Elko	3,135,767	1,172,437	291,667	14,172	4,614,044
Esmeralda	439,169	15,967	4,014	-	459,151
Eureka	641,466	66,400	16,687	6	724,558
Humboldt	1,554,633	1,361,573	152,033	8,871	3,077,111
Lander	872,623	168,146	42,243	49	1,083,061
Lincoln	1,185,651	123,340	30,979	-	1,339,969
Lyon	913,672	1,418,807	158,452	21	2,490,952
Mineral	527,707	297,241	33,201	-	858,148
Nye	2,433,677	722,062	181,428	10	3,337,177
Pershing	976,107	446,381	49,849	-	1,472,337
Storey	83,904	15,021	3,774	-	102,699
Washoe	6,817,094	14,247,187	1,590,870	65	22,655,216
White Pine	1,540,405	273,773	68,792	-	1,882,970
Total County Distribution	\$ 47,950,726	\$ 77,675,664	\$ 9,149,996	\$ 37,050	\$ 134,813,436

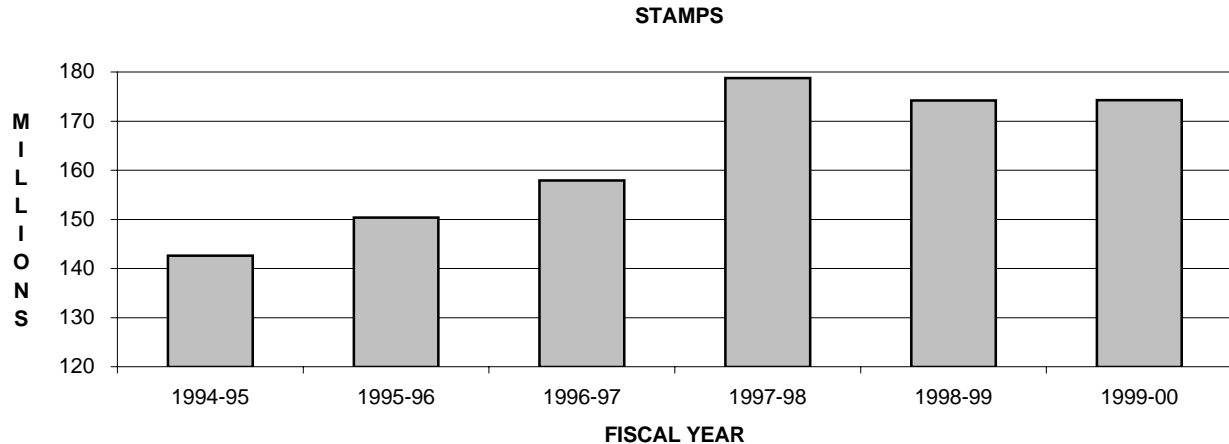
RECAP OF JET FUEL TAX DISTRIBUTION FISCAL YEAR 1999-00

ENTITY	
Carson City Airport Authority	\$ 1,799
Boulder City	1,448
Churchill County	39
Clark County	11,518,073
Douglas County	2,794
Elko, City of	20,619
Elko County	95
Eureka County	46
Fallon, City of	109
Humboldt County	76
Lander County Airport Authority	2,379
Lyon County	14
Mesquite, City of	673
Mineral County	44
Nye County	76
Tonopah, Town of	579
Washoe County	35,406
Washoe County Airport Authority	344,113
White Pine County	636
Winnemucca, City of	1,298
Yerington, City of	89
Total	\$ 11,930,405

CIGARETTE AND OTHER TOBACCO PRODUCTS TAX REVENUE



FISCAL YEAR	TAX	OTHER TOBACCO PRODUCTS	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	\$ 48,465,518	\$ 2,803,284	\$ 8,933	\$ 51,277,735	4.61%
1995-96	51,180,071	3,444,297	8,850	54,633,218	6.54%
1996-97	53,706,031	4,389,398	9,825	58,105,254	6.36%
1997-98	61,147,666	5,394,184	9,899	66,551,749	14.54%
1998-99	59,328,915	5,358,940	11,513	64,699,368	-2.78%
1999-00	59,466,190	5,962,399	11,303	65,439,891	1.14%



FISCAL YEAR	REVENUE STAMPS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	REVENUE STAMPS	% CHANGE FROM PRIOR YEAR
1994-95	142,603,920	4.26%	1997-98	178,767,115	13.20%
1995-96	150,376,325	5.45%	1998-99	174,196,800	-2.56%
1996-97	157,917,130	5.01%	1999-00	174,297,940	0.06%

NOTE: Revenue stamps represent number of paid stamps, issued by the Department. The tax represents stamps paid for, penalty and interest, and use tax paid by manufacturers on gift or sample cigarettes.

NOTE: Fiscal Year 1998 represents 13 months of revenue due to SB 254 (1997) and a reporting change required by GASB 22.

Cigarette and Other Tobacco Products Tax Revenue (continued)

LEGAL CITATION	Chapter 370 Nevada Revised Statutes.
RATE	Cigarettes - 17.5 mills per cigarette. Other Tobacco Products - 30 percent of manufacturers wholesale price.
CURRENT DISTRIBUTION OF REVENUE	5 mills per cigarette for distribution to eligible local governments (less administrative fee determined by legislative appropriation) through the Consolidated Tax distribution. 12.5 mills per cigarette to the State General Fund. Other Tobacco Products revenue to the State General Fund.

HISTORY

ORIGINALLY ENACTED	1947 session of State Legislature.
RATE	1947 - 1949, 2 cents; 1949 - 1961, 3 cents; 1961 - 1969, 7 cents; 1969 to June 30, 1983, 10 cents; July 1, 1983 to June 30, 1985, 15 cents per package; July 1, 1985 to June 30, 1987, 7.5 mills per cigarette; July 1, 1987 to June 30, 1989, 10 mills per cigarette; July 1, 1989, 17.5 mills per cigarette.
AMENDMENTS	<p>1947 Wholesalers' discount 10 percent for stamping; 5 percent for administration; remainder to State General Fund.</p> <p>1949 Wholesalers' discount reduced to 7 percent; revenue distribution, 87.5 percent to State General Fund: 12.5 percent to counties.</p> <p>1953 Effective date of use tax on cigarettes.</p> <p>1955 Wholesalers' discount for stamping reduced to 5 percent.</p> <p>1960 Refunds allowed for tax paid on stale cigarettes.</p> <p>1961 Wholesalers' stamping discount, 4 percent; revenue distribution, 66 percent to State General Fund; 28.5 percent to cities and counties based on population; 5.5 percent to counties based on sales.</p> <p>1965 Revenue distribution changed - 30 percent to State General Fund; 64.5 percent to cities and counties based on population; 5.5 percent to counties based on county sales.</p> <p>1967 Revenue distribution changed - 100 percent local.</p> <p>No cities - 100 percent to county.</p> <p>One city - based on population - county and city</p> <p>Two or more cities - to cities based on population.</p>

Cigarette and Other Tobacco Products Tax Revenue (continued)

AMENDMENTS (continued)	1969 Administrative costs reimbursed in amount determined by legislative appropriation each biennium.
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1980 June 10, 1980 - Supreme Court decision of Washington vs. Coleville Indian Reservation determined that State cigarette tax could not be applied to on-reservation transactions. Effective July 16, 1980 cigarettes sold to and by eligible Indian smoke shops required tribal cigarette stamps or metered impressions on packages sold. In 1980 the Department of Taxation furnished 13,091,470 tribal stamps. In more recent years the Department has furnished the following number of tribal stamps:

FY 1994-95	43,125,000	FY 1997-98	38,415,000
FY 1995-96	42,660,000	FY 1998-99	35,475,000
FY 1996-97	39,735,000	FY 1999-00	38,385,000

1983 The 1983 session of the State Legislature enacted an additional 5 cent per pack tax for distribution to the State General Fund. In addition, all products made from tobacco, other than cigarettes, are taxed at 30 percent of the manufacturers wholesale price for distribution to the State General Fund.

1985 The 1985 session of the State Legislature enacted a tax base change; to 7.5 mills per cigarette but not less than 15 cents per package.

1987 The 1987 session of the State Legislature enacted a tax rate change; to 10 mills per cigarette but not less than 20 cents per package.

1989 The 1989 session of the State Legislature enacted a tax rate change; to 17.5 mills per cigarette.

1991 Wholesalers' discount for stamping reduced from 4 percent to 3 percent.

1997 Monthly reports required from wholesale and retail dealers of other tobacco products.

Other tobacco products displayed or exhibited at trade show exempt from excise tax.

The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.

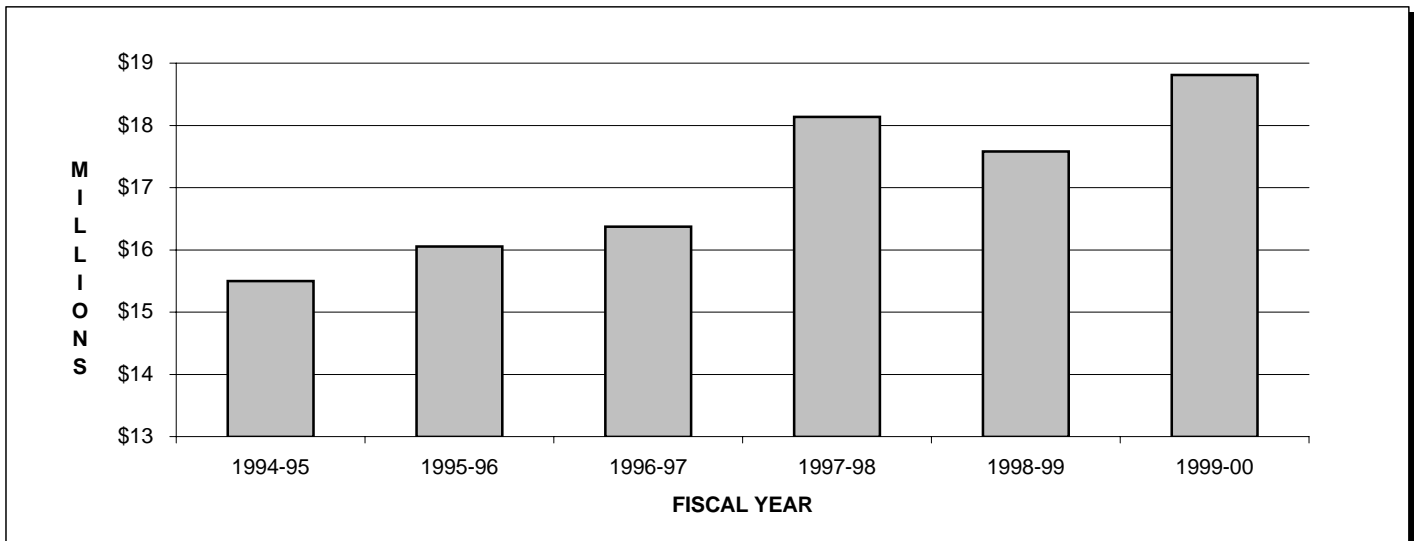
1999 The 1999 Legislature enacted AB667, which is Nevada's model legislation for the Tobacco Master Settlement Agreement. Effective May 24, 1999, all manufacturers of tobacco products sold in Nevada are required to participate in the Tobacco Settlement Agreement or to place money in escrow.

Cigarette and Other Tobacco Products Tax Revenue (continued)

TRANSFER OF CIGARETTE TAX REVENUE
TO CONSOLIDATED TAX
FISCAL YEAR 1999-00

COUNTY	TAX	% OF TOTAL
Carson City	\$ 457,444	0.70%
Churchill	213,232	0.33%
Clark	11,173,067	17.07%
Douglas	366,170	0.56%
Elko	435,213	0.67%
Esmeralda	12,640	0.02%
Eureka	14,851	0.02%
Humboldt	158,301	0.24%
Lander	61,905	0.09%
Lincoln	36,957	0.06%
Lyon	286,168	0.44%
Mineral	58,007	0.09%
Nye	267,141	0.41%
Pershing	64,248	0.10%
Storey	32,396	0.05%
Washoe	2,757,570	4.21%
White Pine	96,718	0.15%
TOTAL COUNTY TRANSFER	\$ 16,492,028	25.20%
Administrative Fees	407,622	0.62%
Refunds	356,972	0.55%
State General Fund	42,220,870	64.52%
Other Tobacco Products (General Fund)	5,962,399	9.11%
TOTAL	\$ 65,439,891	100.00%

LIQUOR TAX REVENUE



FISCAL YEAR	TAX	LICENSES	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	15,479,034	20,356	15,499,390	1.61%
1995-96	16,002,113	51,600	16,053,713	3.58%
1996-97	16,317,930	56,377	16,374,306	2.00%
1997-98	18,078,032	60,310	18,138,342	10.77%
1998-99	17,547,681	31,414	17,579,095	-3.08%
1999-00	18,740,163	70,077	18,810,240	7.00%

NOTE: Fiscal Year 1998 represents 13 months of revenue due to SB 254 (1997) and a reporting change required by GASB 22.

LEGAL CITATION

Chapters 369 and 597 Nevada Revised Statutes.

RATES

Over 22 percent by volume	\$ 2.05 per gallon
Over 14 percent to 22 percent by volume	\$.75 per gallon
.5 to 14 percent by volume	\$.40 per gallon
Beer	\$.09 per gallon

LICENSE FEES

Importer wine, beer, and liquor	\$500
Importer beer	150
Wholesaler wine, beer and liquor	250
Wholesaler beer	75
Brew Pub	75
Brewer	75
Winemaker	75
Certificate of Compliance	50

CURRENT DISTRIBUTION OF REVENUE

50 cents per gallon of collections on over 22 percent alcohol allocated for distribution to eligible local governments through the Consolidated Tax distribution. The portion of tax on liquor containing over 22 percent alcohol which exceeds \$1.90 per wine gallon is transferred to the tax on liquor program account in the State General Fund. All remaining revenues to the State General Fund.

Liquor Tax Revenue (continued)

HISTORY

ORIGINALLY ENACTED		1935 as a Stamp Tax.
RATES	1935	Case beer, 24 bottles, 6 cents per case; 36 bottles, 9 cents per case; keg beer, 2 cents per gallon. Wines up to 14 percent, 2 1/2 cents per quart; 14 percent to 22 percent, 5 cents per quart. All alcoholic beverages over 22 percent, up to 4 ounces, 1 cent; up to 8 ounces, 2 cents; up to 16 ounces, 5 cents; up to 32 ounces, 10 cents.
	1945	Beer, 3 cents per gallon; liquor, 8 percent to 14 percent, 15 cents per gallon; over 14 percent to 22 percent, 25 cents per gallon; over 22 percent, 60 cents per gallon.
	1947	Beer, 3 cents per gallon; liquor, up to 14 percent, 15 cents per gallon; over 14 percent to 22 percent, 30 cents per gallon; over 22 percent, 80 cents per gallon.
	1961	Beer, 6 cents per gallon; liquor, up to 14 percent, 30 cents per gallon; over 14 percent to 22 percent, 50 cents per gallon; over 22 percent, \$1.40 per gallon.
	1969	Over 22 percent alcohol increased to \$1.90 per gallon.
	1981	Over 22 percent alcohol increased to \$2.05 per gallon.
	1983	Beer, 9 cents per gallon; liquor, up to 14 percent, 40 cents per gallon; over 14 percent to 22 percent, 75 cents per gallon; over 22 percent, \$2.05 per gallon.
DISTRIBUTION	1935	3 percent for administration, \$100,000 to School Fund; \$24,000 to University Contingent Fund; balance to State Emergency Employment Bond Interest and Redemption Fund.
	1937	5 percent maximum for administration; balance as follows: 50 percent to School Fund; 15 percent to University Contingent Fund; 35 percent to State Emergency Employment Bond Interest and Redemption Fund.
	1939	5 percent maximum for administration; balance as follows: 50 percent to School Fund; 40 percent to University Contingent Fund; 10 percent to Consolidated Bond Interest and Redemption Fund.
	1943	5 percent maximum for administration; balance to General Fund.
	1949	All revenue to General Fund, administration costs appropriated.
	1969	All revenues to General Fund except 5/19 of that collected on liquor over 22 percent which is allocated accordingly: No cities - 100 percent to county. One city - based on population ratio of county and city. Two or more cities - to cities based on population.
Liquor Tax Revenue (continued)		
DISTRIBUTION (continued)	1981	Additional 15 cent tax on over 22 percent alcohol allocated to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.

AMENDMENTS	1945	Changed from Stamp Tax to Excise Tax.
	1955	Allowed 2 percent tax discount to importer.
	1961	Allowed 3 percent tax discount to importer.
	1969	Raised rate for over 22 percent alcohol content from \$1.40 to \$1.90 and allocated 50 cents of that rate to counties and cities.
	1981	Raised rate for over 22 percent alcohol content from \$1.90 to \$2.05 allocating 50 cents of that rate to counties and cities and 15 cents to the Account for Alcohol and Drug Abuse in the Department of Human Resources Gift Fund.
	1983	Raised rates for beer to 9 cents per gallon; liquor up to 14 percent, 40 cents per gallon; over 14 percent to 22 percent, 75 cents per gallon. Over 22 percent remained at \$2.05 per gallon.
	1995	An applicant for a certificate of compliance must pay a \$50 fee. This fee is renewable on or before July 1st of each year.
	1997	The 1997 Legislature created the Consolidated Tax Program. Beginning FY 98-99, the Department implemented the program that combines BCCRT, SCCRT, Cigarette Tax, Liquor Tax, Real Property Transfer Tax and Motor Vehicle Privilege Tax into one monthly distribution. Total allocation by county is transferred to the Consolidated Tax Account for distribution to individual local governments within the county.
	1999	Senate Bill 428, effective June 7, 1999 increased the amount of wine a Nevada resident may import from one gallon per month to twelve cases per year for personal or household use. Other alcoholic beverages remain at one gallon per month.

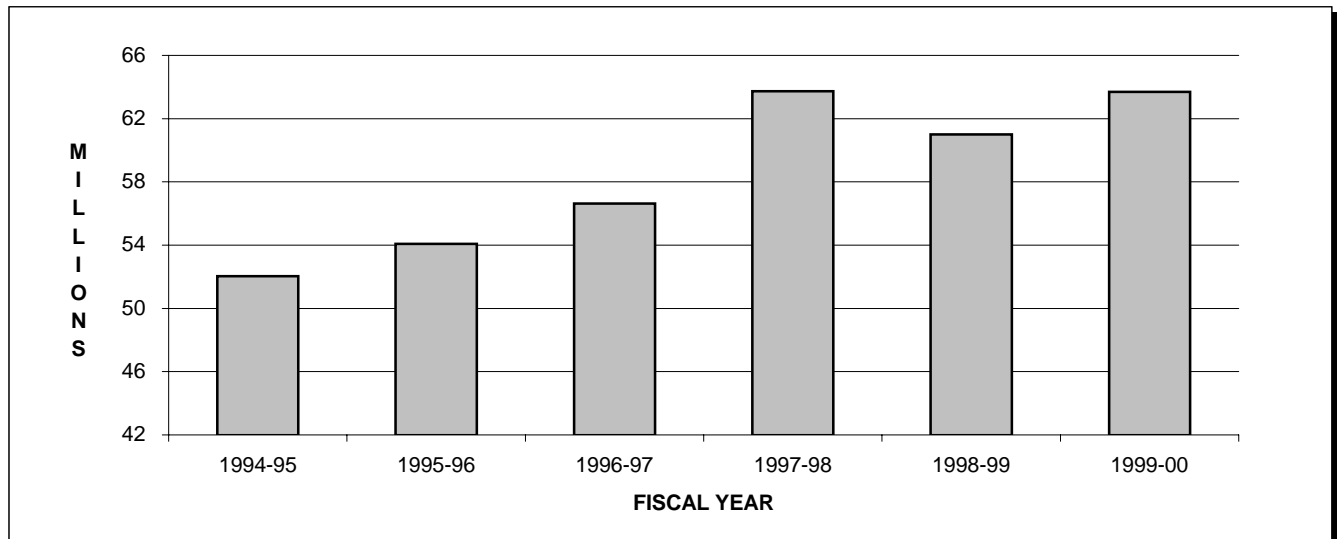
Liquor Tax Revenue (continued)

TRANSFER OF LIQUOR TAX REVENUE
TO CONSOLIDATED TAX
FISCAL YEAR 1999-00

COUNTY	TAX	% OF TOTAL
Carson City	\$ 67,111	0.36%
Churchill	31,291	0.17%
Clark	1,639,756	8.72%
Douglas	53,725	0.29%
Elko	63,855	0.34%
Esmeralda	1,855	0.01%
Eureka	2,181	0.01%
Humboldt	23,223	0.12%
Lander	9,081	0.05%
Lincoln	5,422	0.03%
Lyon	41,995	0.22%
Mineral	8,508	0.05%
Nye	39,219	0.21%
Pershing	9,426	0.05%
Storey	4,753	0.03%
Washoe	404,622	2.15%
White Pine	14,190	0.08%
TOTAL COUNTY TRANSFER	\$ 2,420,213	12.87%
Alcohol and Drug Abuse Account	726,064	3.86%
State General Fund	15,663,964	83.27%
TOTAL	\$ 18,810,240	100.00%

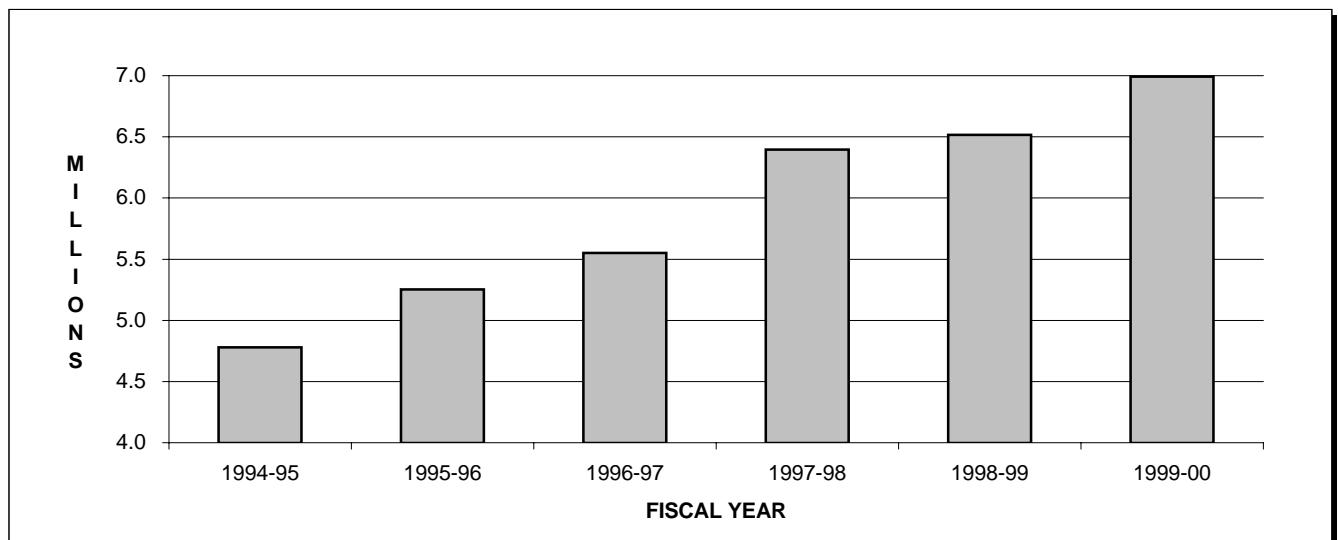
ALCOHOL BEVERAGE GROWTH

BEER - GALLONS



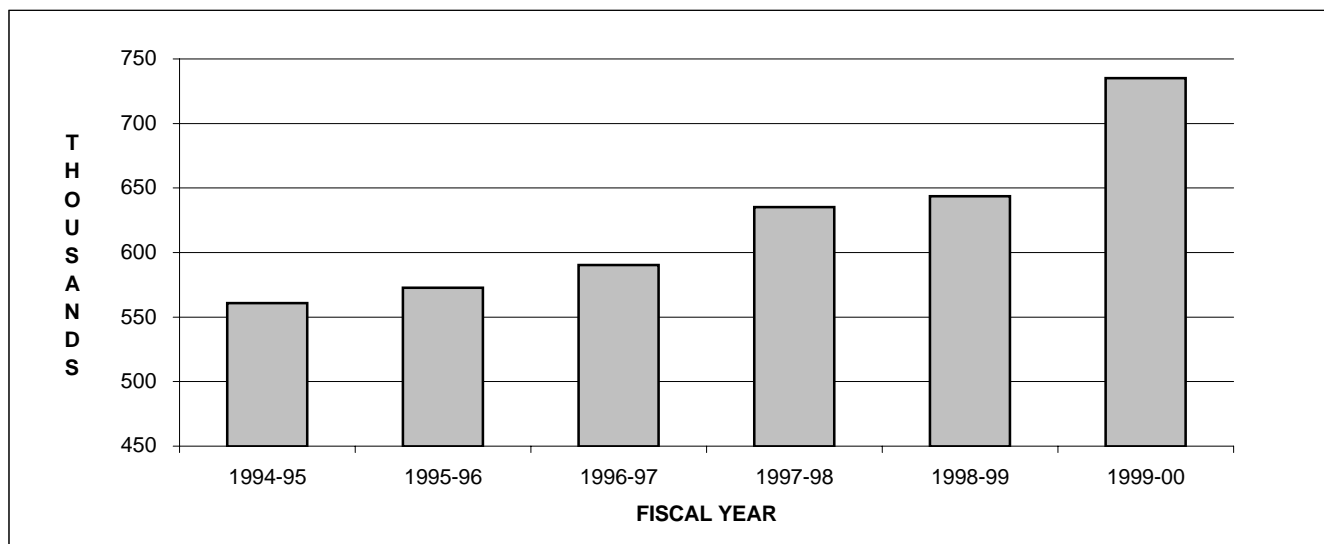
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1994-95	52,045,858	4.17%	1997-98	63,724,735	12.51%
1995-96	54,087,269	3.92%	1998-99	60,992,338	-4.29%
1996-97	56,638,406	4.72%	1999-00	63,698,689	4.44%

ALCOHOLIC BEVERAGES .50% TO 14% BY VOLUME - GALLONS



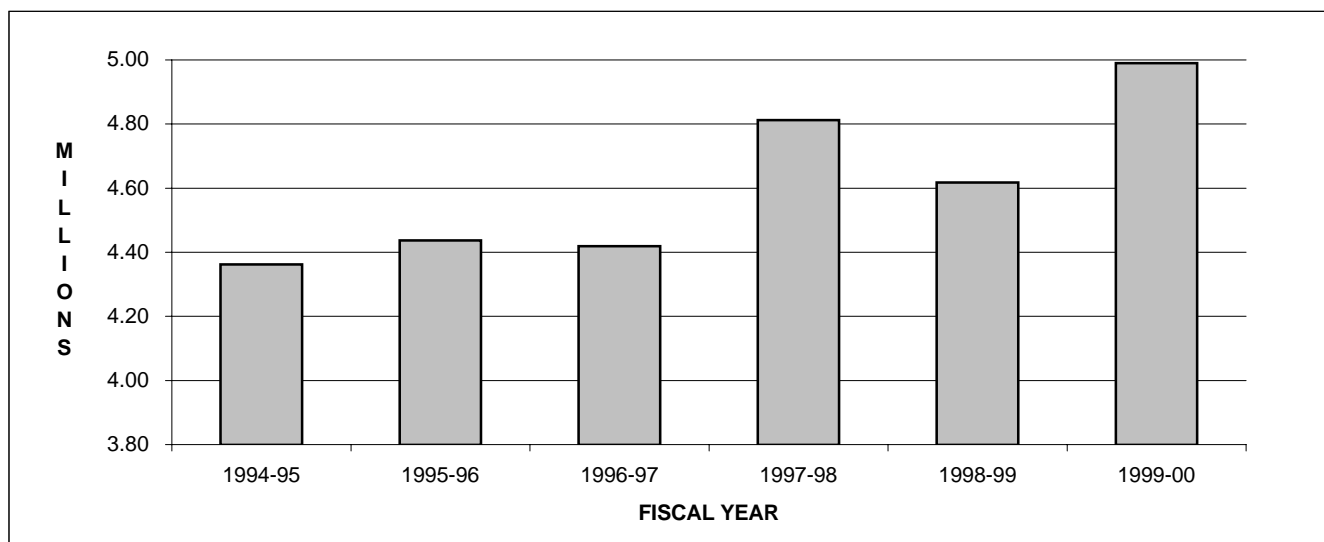
FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1994-95	4,778,285	2.55%	1997-98	6,396,482	15.25%
1995-96	5,253,117	9.94%	1998-99	6,516,378	1.87%
1996-97	5,550,172	5.65%	1999-00	6,992,277	7.30%

ALCOHOLIC BEVERAGES OVER 14% - 22% BY VOLUME - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1994-95	560,752	2.17%	1997-98	635,163	7.59%
1995-96	572,718	2.13%	1998-99	643,652	1.34%
1996-97	590,339	3.08%	1999-00	735,244	14.23%

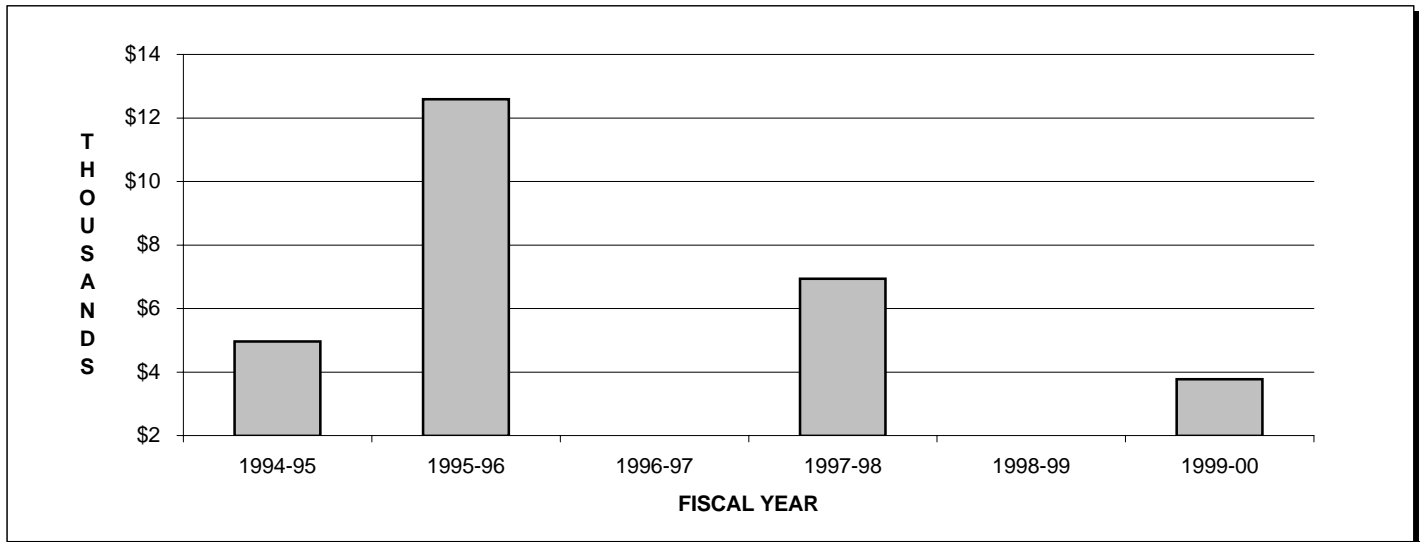
ALCOHOLIC BEVERAGES OVER 22% BY VOLUME - GALLONS



FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	GALLONS	% CHANGE FROM PRIOR YEAR
1994-95	4,362,383	0.16%	1997-98	4,812,133	8.89%
1995-96	4,436,645	1.70%	1998-99	4,617,668	-4.04%
1996-97	4,419,120	-0.40%	1999-00	4,990,338	8.07%

Note: Fiscal Year 1998 represents 13 months of revenue due to SB 254 (1997) and a reporting change required by GASB 22.

SPECIAL DRUG MANUFACTURERS TAX



		% CHANGE FROM PRIOR YEAR				% CHANGE FROM PRIOR YEAR	
FISCAL YEAR	TOTAL COLLECTIONS			FISCAL YEAR	TOTAL COLLECTIONS		
1994-95	\$ 4,963	-60.95%		1997-98	\$ 6,940	100.00%	
1995-96	12,590	153.68%		1998-99	-	-100.00%	
1996-97	-	-100.00%		1999-00	3,776	100.00%	

LEGAL CITATION

Chapter 585.497 Nevada Revised Statutes.

HISTORY

ORIGINALLY ENACTED

1979 session of State Legislature, effective January 1, 1979.

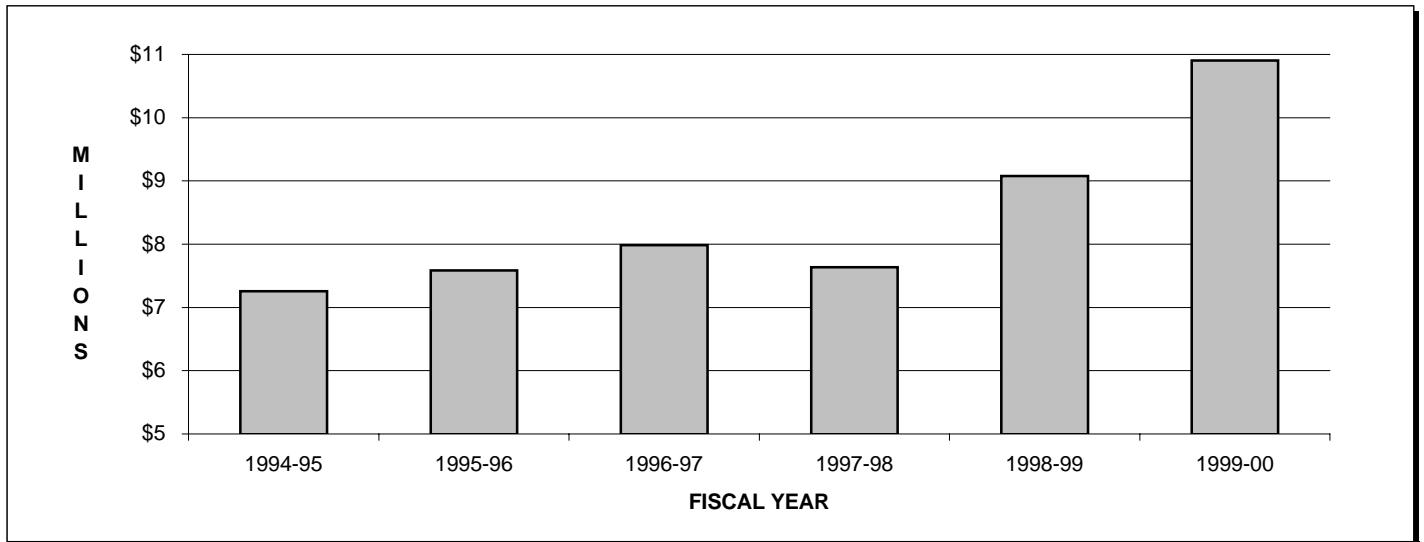
RATE

10 percent of the gross receipts of a manufacturer for the sale of each substance licensed for manufacture. The State Board of Health shall license amygdalin (Laetrile) and procaine hydrochloride with preservatives and stabilizers (Gerovital H3) for manufacture.

CURRENT DISTRIBUTION OF REVENUE

State General Fund.

LODGING TAX



		% CHANGE				% CHANGE FROM	
FISCAL YEAR	TOTAL COLLECTIONS	FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	FROM PRIOR YEAR		
1994-95	\$ 7,254,492	25.51%	1997-98	\$ 7,633,580	-4.37%		
1995-96	7,584,960	4.56%	1998-99	9,077,475	18.92%		
1996-97	7,982,424	5.24%	1999-00	10,902,527	20.11%		

LEGAL CITATION

Chapter 244.3354 Nevada Revised Statutes.

HISTORY

ORIGINALLY ENACTED

1983 session of State Legislature, effective May 9, 1983.

RATE

Three-eighths of the first 1 percent of the gross receipts from the rental of transient lodging is paid to the Department of Taxation by the county fair and recreation boards or by the board of county commissioners in each county imposing a room tax.

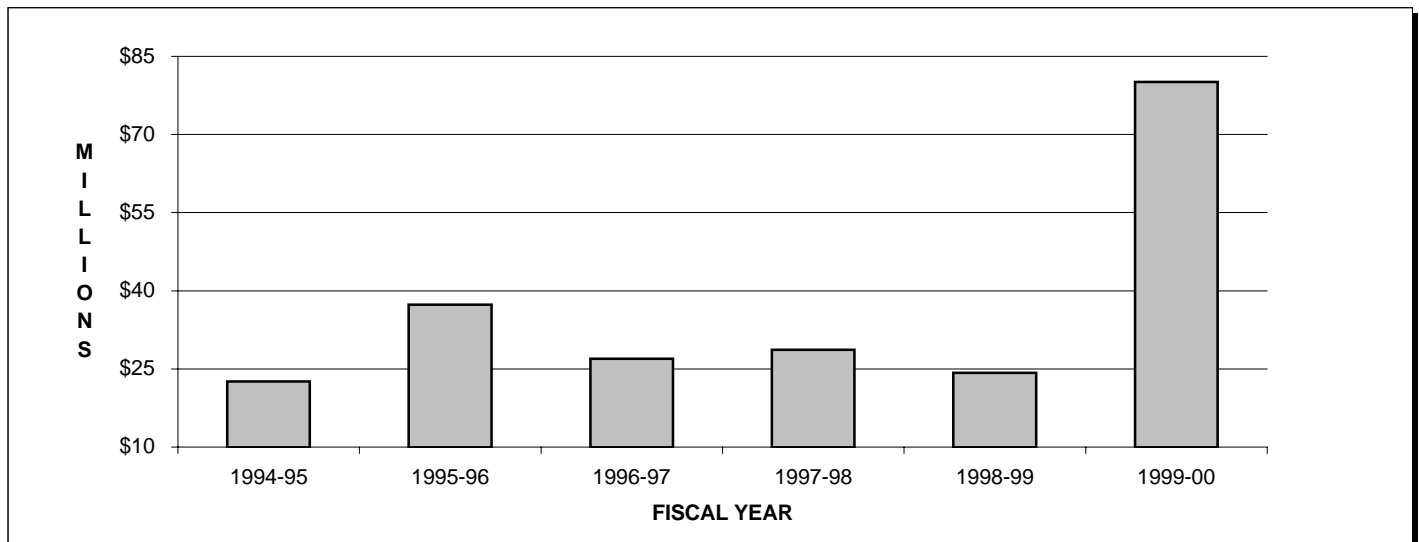
CURRENT DISTRIBUTION OF REVENUE

Proceeds of the tax are deposited by the Department with the State Treasurer for credit to the fund for the promotion of tourism.

NOTE:

Tax on revenues from rental of transient lodging is imposed at the rate of at least 1 percent of the gross receipts. The State receives 3/8 of the first 1 percent for the promotion of tourism and the county retains 5/8 of the first 1 percent for local promotion of tourism.

ESTATE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	\$ 22,583,005	0.46%	1997-98	\$ 28,680,087	6.45%
1995-96	37,364,066	65.45%	1998-99	24,220,679	-15.55%
1996-97	26,942,144	-27.89%	1999-00	80,103,649	230.72%

LEGAL CITATION

Chapter 375A Nevada Revised Statutes.

HISTORY

ORIGINALLY ENACTED

1987 session of State Legislature, effective March 13, 1987.

IMPOSITION

A tax imposed on the transfer of the taxable estate of a decedent who has property located in Nevada at the time of death in the amount of the maximum credit allowable against the federal estate tax for the payment of State death taxes.

CURRENT DISTRIBUTION OF REVENUE

The money in the estate tax account may only be disbursed as authorized by the Legislature. The legislatively approved distribution of estate tax receipts is as follows:

1. Transfer of an amount to the Department to reimburse the cost to administer the tax.
2. Five percent of the tax receipts held for reserve, to refund any overpayments of the tax.
3. Fifty percent of the remaining proceeds of the tax to the University and Community College System Endowment Fund.
4. Fifty percent of the remaining proceeds of the tax to the Department of Education to the fund for class-size reduction.

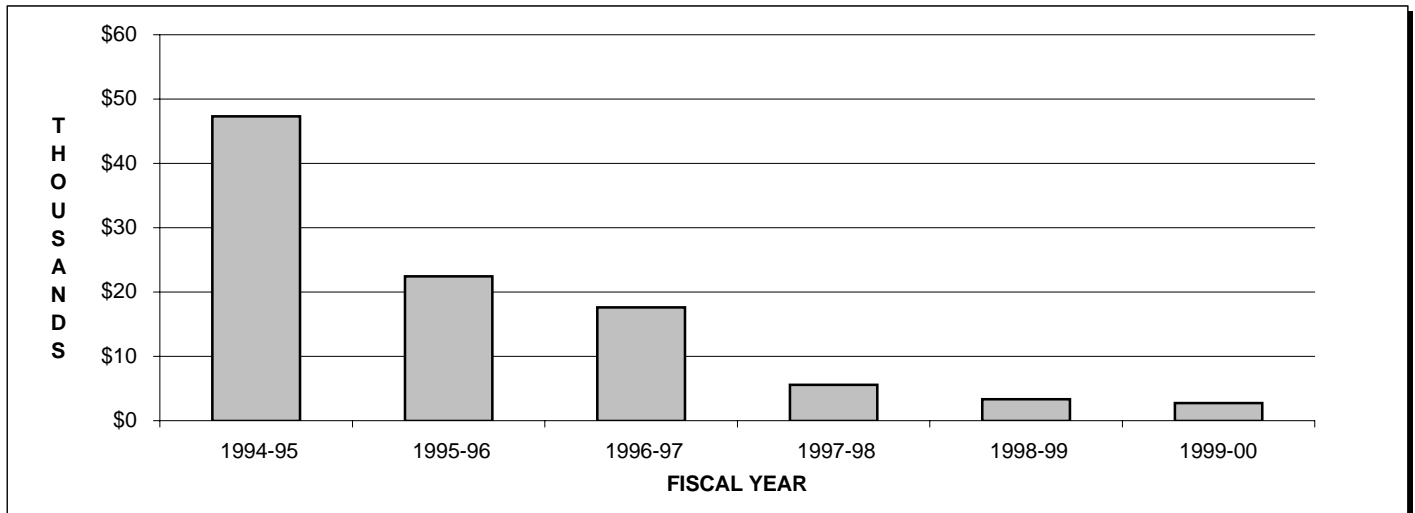
DISTRIBUTION OF ESTATE TAX REVENUE
FISCAL YEAR 1999-00

Department of Taxation administrative costs	\$ 129,424
Reserve for refunds	3,972,497
Department of Education: Trust Fund for the Education of Pupils	38,000,864
University of Nevada System Endowment Fund	38,000,864
TOTAL	<u><u>\$ 80,103,649</u></u>

ESTATE TAX RESERVE FOR REFUNDS

Beginning balance brought forward July 1, 1999	\$ 2,857,236
Estate tax receipts - Reserve for refunds Fiscal Year 2000	3,972,497
Balance available	<u>\$ 6,829,733</u>
Less: Refunds issued Fiscal Year 2000	(2,762,751)
Ending Balance at June 30, 2000	<u><u>\$ 4,066,982</u></u>

TAX ON CONTROLLED SUBSTANCES



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	\$ 47,337	3.27%	1997-98	\$ 5,550	-68.47%
1995-96	22,445	-52.58%	1998-99	3,349	-39.66%
1996-97	17,601	-21.58%	1999-00	2,750	-17.89%

LEGAL CITATION

Chapter 372A Nevada Revised Statutes.

RATE

Dealer of illegal controlled substances registering with the Department is subject to an annual fee of \$250. Tax on each gram of marijuana or portion thereof, \$100; each gram of any other controlled substance, \$1,000; each 50 dosage units of controlled substance not sold by weight, \$2,000. Civil penalty imposed at 100 percent of the tax in addition to the tax if in violation of NRS 372A.070, subsection 1.

CURRENT DISTRIBUTION OF REVENUE

Transfer of an amount to the Department to reimburse the cost to administer the tax. All remaining taxes are transferred to the Governor's Grant Program for grants to county and city law enforcement agencies for the enforcement of NRS 453. Any civil penalty collected by a district attorney is returned to the county for purposes of law enforcement and conducting criminal prosecutions.

Tax on Controlled Substances (continued)

HISTORY

ORIGINALLY ENACTED

1987 session of State Legislature, effective June 22, 1987.

DISTRIBUTION

From June 1987 through September 1989 the tax distribution was as follows: Transfer of an amount to the Department to reimburse the cost to administer the tax. Fifty percent of the remaining proceeds of the tax for the enforcement of NRS 453. Fifty percent as follows: One half of civil penalties collected by a district attorney is returned to the county for purposes of law enforcement and conducting criminal prosecutions; and one half transferred to the State general fund for the enforcement of NRS 453.

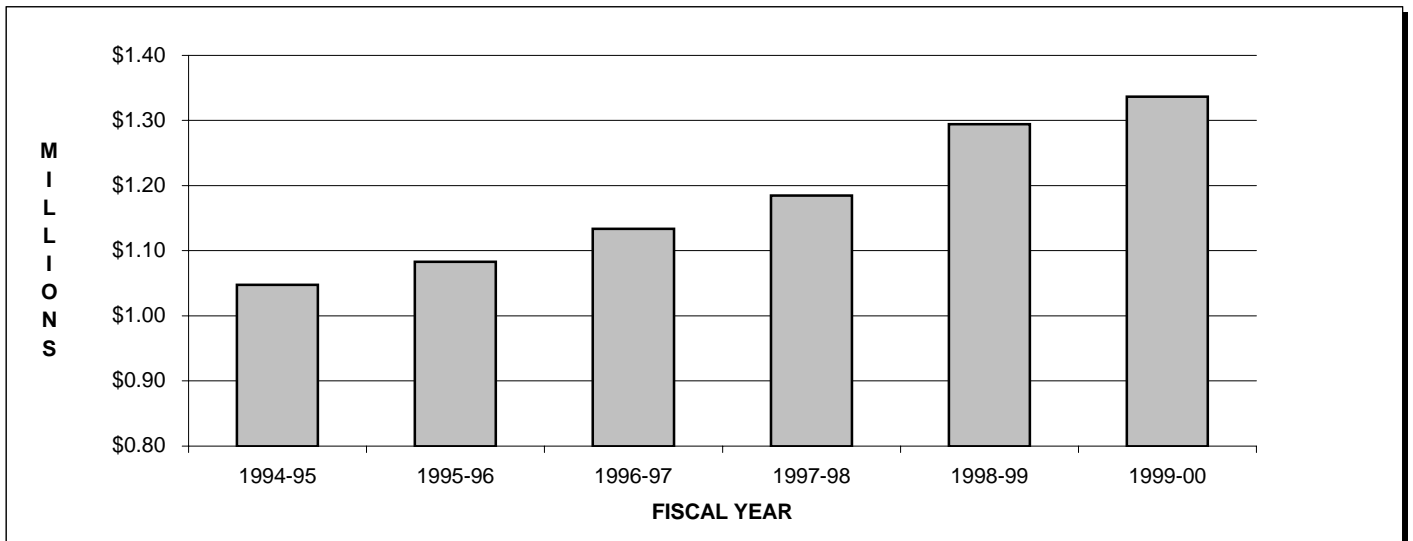
1989

Effective October 1, 1989, the Legislature changed the distribution of the tax allowing local governments to retain all civil penalties imposed and modified the use and accountability of remaining proceeds.

DISTRIBUTION OF TAX ON CONTROLLED SUBSTANCES
FISCAL YEAR 1999-00

Enforcement of NRS 453 - Governor's Grant Program	\$ 1,550.00
Washoe County District Attorney	1,200.00
TOTAL	<u>\$ 2,750.00</u>

TIRE TAX



FISCAL YEAR	TOTAL COLLECTIONS	% CHANGE FROM PRIOR YEAR
1994-95	\$ 1,047,540	10.15%
1995-96	1,083,167	3.40%
1996-97	1,133,546	4.65%
1997-98	1,184,797	4.52%
1998-99	1,294,567	9.26%
1999-00	1,336,799	3.26%

LEGAL CITATION

Chapter 444A Nevada Revised Statutes.

IMPOSITION AND RATE

A tax imposed on the retail sale of a new tire at the rate of \$1.00 per tire. The tax is collected from the purchaser by the seller at the time of sale in addition to applicable sales taxes; 95 percent of the tax is remitted to the Department; 5 percent retained by the seller to cover his related administrative costs.

CURRENT DISTRIBUTION OF REVENUE

The revenue collected by the Department is deposited for credit to the solid waste management account in the State General Fund. The State Controller distributes quarterly as follows: .5 percent, Department of Taxation; 44.5 percent State Department of Conservation and Natural Resources; 30 percent Clark County District Board of Health; and 25 percent Washoe County District Board of Health.

HISTORY

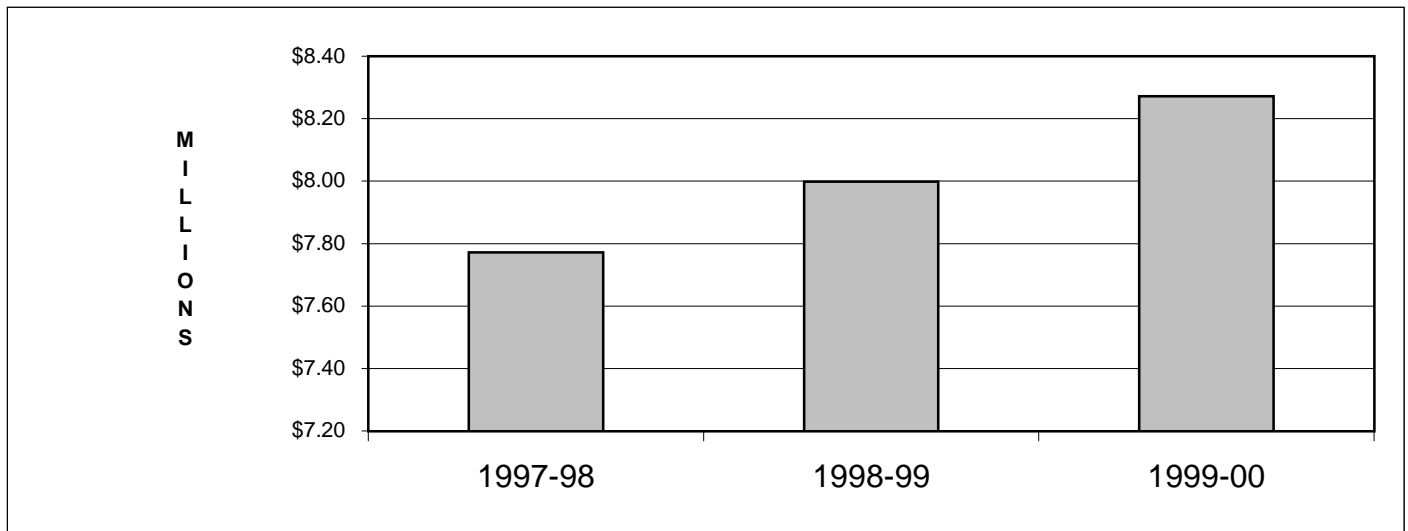
ORIGINALLY ENACTED

1991 session of the State Legislature.

AMENDMENT

1993 session of the State Legislature, per SB 97 and AB 386; transferred the function of tax collection to the Department of Taxation from the Department of Conservation and Natural Resources and provided for the change to the current distribution.

SHORT TERM LEASE FEE



FISCAL YEAR	TOTAL COLLECTIONS	%CHANGE FROM PRIOR YEAR
1997-98	\$ 7,771,870	N/A
1998-99	7,998,221	2.91%
1999-00	8,271,686	3.42%

LEGAL CITATION

Chapter 482 Nevada Revised Statutes.
Chapter 360 Nevada Revised Statutes.

IMPOSITION AND RATE

A fee imposed on the short-term lease of passenger vehicles. The fee is 6% of lease charges. Fees are due on an annual basis.

CURRENT DISTRIBUTION OF REVENUE

State General Fund.

HISTORY

ORIGINALLY ENACTED

1993 session of the State Legislature, effective July 9, 1993.

1997 session of the State Legislature passed Assembly Bill 388, effective July 1, 1997. AB 388 effectively transferred the responsibility for the collection of the short-term lease fees from the Department of Motor Vehicles and Public Safety to the Department of Taxation.

SENIOR CITIZENS' PROPERTY TAX ASSISTANCE PROGRAM

Fiscal Year 1994-95: Refunds were paid at 98 percent of the full amount due each claimant, due to lack of program funds.

Fiscal Year 1995-96: Refunds were paid at 100 percent. Eligible applicants decreased 33% from FY 1994-95.

Fiscal Year 1996-97: Refunds were paid at 100 percent. Eligible applicants increased 8.32% from FY 1995-96.

Fiscal Year 1997-98: Refunds were paid at 100 percent. Eligible applicants decreased 9.3% from FY 1996-97.

Fiscal Year 1998-99: Refunds were paid at 100 percent. Eligible applicants decreased 2.6% from FY 1997-98.

Fiscal Year 1999-00: Refunds were paid at 100 percent. Eligible applicants increased 9.3% from FY 1998-99.

SENIOR CITIZENS PROGRAM - FISCAL YEAR 1999-00 TOTAL ELIGIBLE BY INCOME LEVEL

	\$0- 12,903	\$12,904 15,037	\$15,038 17,272	\$17,273 19,406	\$19,407 21,844	TOTAL
<u>INCOME</u>						
Home Owners	\$ 19,756,156	\$ 11,419,300	\$ 12,474,422	\$ 11,375,126	\$ 8,659,884	\$ 63,684,888
Mobile Home Owners	4,603,019	1,950,184	2,247,903	1,799,298	1,145,025	11,745,429
Mobile Home Renters	8,490,358	3,781,556	3,396,698	2,399,516	1,730,767	19,798,895
Renters	35,947,369	8,778,576	8,301,303	5,778,345	3,465,387	62,270,980
Total	\$ 68,796,902	\$ 25,929,616	\$ 26,420,326	\$ 21,352,285	\$ 15,001,063	\$ 157,500,192

REFUNDS

Home Owners	\$ 833,731	\$ 340,850	\$ 260,891	\$ 124,073	\$ 33,573	\$ 1,593,118
Mobile Home Owners	133,957	37,291	27,637	10,077	2,261	211,223
Mobile Home Renters	244,009	75,874	40,010	12,218	3,675	375,786
Renters	919,945	208,073	117,475	38,298	8,912	1,292,703
Total	\$ 2,131,642	\$ 662,088	\$ 446,013	\$ 184,666	\$ 48,421	\$ 3,472,830

NUMBER OF REFUNDS

Home Owners	2,036	817	774	621	425	4,673
Mobile Home Owners	493	139	139	99	56	926
Mobile Home Renters	902	271	212	132	85	1,602
Renters	4,071	632	517	316	169	5,705
Total	7,502	1,859	1,642	1,168	735	12,906

* Total and average taxes paid include those portions of rent paid attributable to property taxes.

SENIOR CITIZENS PROGRAM - FISCAL YEAR 1999-00
TOTAL REFUNDS

COUNTY	HOMEOWNERS		MOBILE HOME OWNERS		MOBILE HOME RENTERS	
	CLAIMANTS	AMOUNT	CLAIMANTS	AMOUNT	CLAIMANTS	AMOUNT
Carson City	139	\$ 46,587	54	\$ 15,251	115	\$ 26,247
Churchill	78	25,120	30	6,254	23	4,406
Clark	2,909	986,153	270	55,918	1,110	263,022
Douglas	112	45,657	43	9,683	15	2,782
Elko	45	10,992	29	5,359	9	1,763
Esmeralda	5	1,158	4	655	-	-
Eureka	2	271	3	203	-	-
Humboldt	19	4,537	11	1,668	3	442
Lander	10	1,848	10	1,995	3	553
Lincoln	23	4,713	9	2,220	1	30
Lyon	106	33,107	125	23,892	24	4,966
Mineral	68	15,940	25	5,044	5	542
Nye	88	28,921	163	39,588	21	4,107
Pershing	15	5,014	4	1,381	2	249
Storey	6	1,991	2	537	1	220
Washoe	963	365,476	137	40,571	268	65,781
White Pine	85	15,633	7	1,104	2	676
TOTALS	4,673	\$ 1,593,118	926	\$ 211,323	1,602	\$ 375,786

COUNTY	RENTERS		TOTAL REFUNDS		INELIGIBLE CLAIMANTS	TOTAL CLAIMANTS	PERCENT OF TOTAL REFUNDS
	CLAIMANTS	AMOUNT	CLAIMANTS	AMOUNT			
Carson City	140	\$ 28,933	448	\$ 117,018	14	462	3.37%
Churchill	42	6,280	173	42,060	-	173	1.21%
Clark	3,921	947,384	8,210	2,252,477	532	8,742	64.86%
Douglas	25	6,963	195	65,085	14	209	1.87%
Elko	18	2,894	101	20,908	4	105	0.60%
Esmeralda	-	-	9	1,813	-	9	0.05%
Eureka	3	118	8	592	-	8	0.02%
Humboldt	29	3,808	62	10,455	2	64	0.30%
Lander	-	-	23	4,396	-	23	0.13%
Lincoln	20	2,338	53	9,301	-	53	0.27%
Lyon	85	13,697	340	75,662	14	354	2.18%
Mineral	20	3,083	118	24,609	1	119	0.71%
Nye	46	6,575	318	79,191	12	330	2.28%
Pershing	11	1,129	32	7,773	1	33	0.22%
Storey	1	399	10	3,147	-	10	0.09%
Washoe	1,335	268,158	2,703	739,986	119	2,822	21.31%
White Pine	9	944	103	18,357	6	109	0.53%
TOTALS	5,705	\$ 1,292,703	12,906	\$ 3,472,830	719	13,625	100.00%

COMBINED STATEWIDE

Total number of refunds	12,906
Total number of ineligible	719
Total applications processed	13,625
Average income	\$ 12,204
Average refund	\$ 269

SENIOR CITIZENS PROGRAM - FISCAL YEAR 1999-00
AVERAGE REFUND PER COUNTY, PER CATEGORY

COUNTY	<u>HOME OWNERS AND MOBILE HOME OWNERS</u>		<u>RENTERS AND MOBILE HOME RENTERS</u>		<u>REFUNDS ALL CATEGORIES</u>	
	NUMBER	AVERAGE REFUND	NUMBER	AVERAGE REFUND	NUMBER	AVERAGE REFUND
Carson City	193	\$ 320	255	\$ 216	448	\$ 261
Churchill	108	291	65	164	173	243
Clark	3,179	328	5,031	241	8,210	274
Douglas	155	357	40	244	195	334
Elko	74	220	27	172	101	207
Esmeralda	9	201	-	-	9	201
Eureka	5	95	3	39	8	74
Humboldt	30	207	32	133	62	169
Lander	20	192	3	184	23	191
Lincoln	32	217	21	113	53	175
Lyon	231	247	109	171	340	223
Mineral	93	226	25	145	118	209
Nye	251	273	67	159	318	249
Pershing	19	337	13	106	32	243
Storey	8	316	2	310	10	315
Washoe	1,100	369	1,603	208	2,703	274
White Pine	92	182	11	147	103	178
TOTAL REFUNDS	5,599	\$ 322	7,307	\$ 228	12,906	\$ 269

DIVISION OF ASSESSMENT STANDARDS

The Division of Assessment Standards (DOAS) is responsible for administering various property tax programs and providing oversight to the financial administration of local governments. DOAS is located in Carson City and consists of three (3) sections as follows:

Centrally Assessed Properties

Under the authority of NRS 361.320, the Centrally Assessed Properties Section is responsible for the valuation, assessment, collection and distribution of ad valorem ("according to value") taxes related to property of an interstate or intercounty nature. Approximately 287 interstate or intercounty properties owned by airlines, railroads, telecommunications, electric power, gas pipeline, private carlines and water companies are valued and assessed by the Centrally Assessed Properties Section.

In addition, the real and personal property associated with mines is valued by the Centrally Assessed Properties Section pursuant to NRS 362.100(1)(b). Approximately 98 secured mining property valuations and 200 unsecured mining property valuations are then transmitted to county assessors for property tax assessment and collection.

Centrally Assessed Properties is also responsible for the administration of the Net Proceeds of Minerals Tax under the authority granted in NRS 362.100. Every person extracting any mineral or receiving a royalty is required to file a statement showing the gross yield and claimed net proceeds from each geographically separate operation where a mineral is extracted. The Centrally Assessed Properties Section audits the reported information and computes taxes due. There are approximately 109 net proceeds operators and 360 royalty recipients currently reporting to Taxation. The Centrally Assessed properties Section also collects and distributes the Net Proceeds of Mines Tax to the counties.

Local Government Finance

The Local Government Finance Section provides oversight of the financial administration of approximately 259 Nevada local governments. Statutory authority for this function is found in NRS 354 - Local Financial Administration. The local government finance staff reviews and approves the budgets of all local governments within the state and monitors budgetary and financial information throughout the fiscal year. In addition to these duties, the section provides ad valorem (property) tax revenue rate regulation, provides oversight of local government debt management and evaluates financing proposals submitted by local governments.

When the Nevada Tax Commission (NTC) declares a local entity in severe financial difficulty, the Local Government Finance Section also provides management oversight and in extreme cases provides financial administration.

Locally Assessed Properties

The Locally Assessed Properties Section oversees and monitors the quality of assessments performed by county assessors. Staff appraisers conduct appraisal ratio studies to determine the ratio of the assessed value of property to the taxable value of the property in each county of the State every third year (NRS 361.333). In addition to reporting on the assessment level and uniformity within each county, the Locally Assessed Properties Section reviews assessment policies, procedures and methods used within each county to ensure proper methods and procedures are developed and maintained. The staff also verifies the land factors prepared and submitted by each of the county assessors to assure compliance with NRS 361.260 (5).

This section establishes, for assessment purposes, the valuation of: (a) agricultural land (NRS 361a.140); (b) mobile homes (NRS 361.325); and (c) personal property (NRS 361.227).

In addition, this section assists county assessors in valuing property upon request or upon the direction of the NTC (NRS 360.215 (8)). Additionally, if the NTC finds property in a county to be assessed outside the guidelines of the ratio studies, it may call upon the section to implement a reappraisal program (NRS 361.333 (5c)).

The Division of Assessment Standards also provides staffing for the following statutory boards:

The Board of Equalization (SBE) hears and determines all appeals from action of county boards of equalization. The SBE also hears and determines direct appeals from valuations of NTC.

The Appraiser Certification Board is an appointed board established to advise Taxation on matters pertaining to certification and continuing education of all appraisers certified for tax purposes.

The Committee on Local Government Finance is an eleven member appointed board set by NRS 266.0165 to advise the Department of Taxation on matters affecting local governments and their finances.

CERTIFICATION OF APPRAISERS

The Appraiser Certification Board is an appointed board established to advise the Department on matters pertaining to certification and continuing education of all appraisers certified to appraise for tax purposes.

All persons who are employees of or independent contractors for the State or any of its political subdivisions and who perform the duties of an appraiser for tax purposes must hold a valid appraiser's certificate issued by the Department of Taxation.

The Department issues an appraiser certificate to any person who either has successfully passed the appropriate certification exam or who holds a professional designation approved by the Board.

Each person who holds an appraiser certificate must complete 36 contact hours of appropriate training in each succeeding fiscal year following certification. The 36 hour training requirement is waived for persons who either have accumulated 180 contact hours or hold a professional designation. These persons must complete 36 contact hours during every five year period thereafter.

Newly employed appraisers are issued a temporary certificate which expires two years following the employee's date of hire or upon successful completion of the appraiser certification exam whichever occurs first. The temporary certificate is not renewable.

NUMBER OF CERTIFIED APPRAISERS - OCTOBER 2000				
JURISDICTIONS	REAL PROPERTY	PERSONAL PROPERTY	REAL AND PERSONAL PROPERTY	TEMPORARY CERTIFICATIONS
Department of Taxation	4	-	9	-
Carson City	2	1	2	-
Churchill	2	1	-	3
Clark	4	5	48	2
Douglas	1	-	4	1
Elko	5	-	3	-
Esmeralda	1	-	-	1
Eureka	3	1	-	-
Humboldt	3	-	-	-
Lander	2	-	1	-
Lincoln	1	-	-	-
Lyon	8	-	1	-
Mineral	1	-	-	-
Nye	7	-	-	1
Pershing	3	-	-	-
Storey	1	-	-	-
Washoe	20	4	4	4
White Pine	5	-	-	-
Independent Contractors	3	-	-	-
TOTAL	76	12	72	12

STATE BOARD OF EQUALIZATION

The State Board of Equalization hears and determines all appeals from action of county boards of equalization. The State Board also hears and determines direct appeals from valuations of the Nevada Tax Commission. The Division of Assessment Standards is responsible for coordinating meetings of the State Board of Equalization.

Other responsibilities of the State Board of Equalization include the equalizing of property valuations in the State. Additionally, they review the tax rolls of the various counties as equalized by the county boards of equalization and, if necessary, adjust the valuations thereon in order to equalize values with respect to taxable value.

STATE BOARD OF EQUALIZATION 1999-00 SUMMARY OF TRANSACTIONS

COUNTY	APPEALS *			ASSESSED VALUATION ADJUSTMENTS TO TAX ROLL *	
	TOTAL	SUSTAINED	DENIED	INCREASES	DECREASES
Carson City	-	-	-	-	\$ -
Churchill	-	-	-	-	-
Clark	42	28	14	4,861,971	(39,285,851)
Douglas	1	-	1	-	-
Elko	4	3	1	-	(4,725,709)
Esmeralda	1	1	-	-	(118,380)
Eureka	1	1	-	-	(18,691,830)
Humboldt	1	1	-	-	(17,704,160)
Lander	3	3	-	-	(2,787,665)
Lincoln	-	-	-	-	-
Lyon	-	-	-	-	-
Mineral	-	-	-	-	-
Nye	1	-	1	-	-
Pershing	2	2	-	38	(2,638,174)
Storey	-	-	-	-	-
Washoe	18	12	6	4,789,249	(2,031,452)
White Pine	-	-	-	-	-
COUNTY TOTAL	74	51	23	\$ 9,651,258	\$ (87,983,221)
<u>CENTRALLY ASSESSED</u>					
CENTRALLY ASSESSED TOTAL	14	13	1	228,631	(3,637,906)
STATEWIDE TOTAL	<u>88</u>	<u>64</u>	<u>24</u>	<u>\$ 9,879,889</u>	<u>\$ (91,621,127)</u>

* Includes roll changes and exemptions. Appeals which were partially sustained and partially denied appear in the totals as sustained.

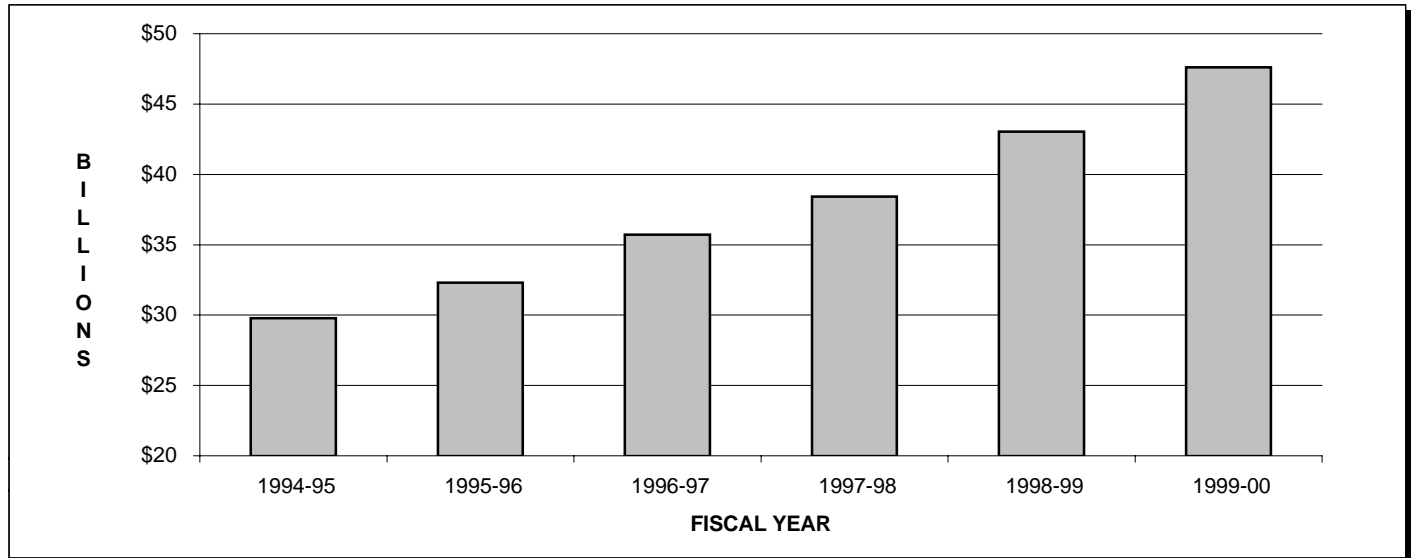
Details of all transactions are available at the Department of Taxation, Executive Office, Carson City, Nevada. Appeals represent the number of protests presented to the Board. An appeal often includes more than one parcel of property.

TOTAL APPEALS STATEWIDE

FISCAL YEAR	APPEALS	FISCAL YEAR	APPEALS
1994-95	92	1997-98	89
1995-96	72	1998-99	113
1996-97	229	1999-00	107

ASSESSED VALUATIONS

TOTAL NET ASSESSED VALUATION STATEWIDE



FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	VALUATION	% CHANGE FROM PRIOR YEAR
1994-95	\$ 29,791,390,795	19.06%	1997-98	\$ 38,413,102,037	7.53%
1995-96	32,296,161,968	8.41%	1998-99	43,045,689,217	12.06%
1996-97	35,723,710,786	10.61%	1999-00	47,607,439,982	10.60%

Note: Fiscal Year 1997-98 revised 10-20-99

RATIO STUDY

NRS 361.333, Paragraph 2, states:

The Nevada Tax Commission shall allocate into three groups such that the work of conducting the study is approximately the same for each group. The Department shall conduct the study in one group each year. The commission may from time to time reallocate counties among the groups, but each county must be studied at least once in every three years.

Ratio studies are conducted in accordance with NRS 361.333 to determine the average ratio of assessed valuation to the taxable value of property in each county.

ASSESSED VALUATION BY CLASSES BEFORE EXEMPTIONS

	1998-99 VALUATION	PERCENT OF TOTAL VALUATION	1999-00 VALUATION	PERCENT OF TOTAL VALUATION
* RURAL LANDS	\$ 99,606,484	0.20%	\$ 103,474,283	0.18%
RURAL LANDS - IMPROVEMENTS	87,243,575	0.17%	94,960,665	0.17%
FARM EQUIPMENT & MACHINERY	22,860,385	0.05%	21,141,793	0.04%
URBAN PROPERTY - LAND	16,862,778,848	33.54%	19,202,624,541	34.32%
URBAN PROPERTY - IMPROVEMENTS	25,088,130,877	49.90%	28,241,054,566	50.48%
OTHER PERSONAL PROPERTY	2,863,900,208	5.70%	3,263,480,533	5.83%
PUBLIC UTILITIES	2,544,321,733	5.06%	2,467,907,739	4.41%
AIRPLANES	115,258,424	0.23%	117,539,954	0.21%
BILLBOARDS	12,813,015	0.03%	13,760,092	0.02%
OPEN SPACE	214,920	0.00%	1,505,716	0.00%
MILL & MINE IMPROVEMENTS	701,649,010	1.40%	751,025,620	1.34%
MINING EQUIPMENT & MACHINERY	844,366,540	1.68%	713,895,220	1.28%
MOBILE HOMES	335,037,754	0.67%	334,947,766	0.60%
NET PROCEEDS OF MINES	687,985,198	1.37%	587,254,060	1.05%
PATENTED MINE CLAIMS	11,115,641	0.02%	30,104,661	0.05%
OIL & GAS LEASES	2,295,033	0.00%	1,452,264	0.00%
TOTAL	\$ 50,279,577,645	100.00%	\$ 55,946,129,473	100.00%

*Based upon agricultural use assessment according to NRS 361A.

ASSESSED VALUATION BY COUNTIES AFTER EXEMPTIONS

COUNTY	FISCAL YEAR 1998-99	FISCAL YEAR 1999-00	CHANGE	PERCENT CHANGE
CARSON CITY	\$ 893,246,351	\$ 944,257,917	\$ 51,011,566	12.81%
CHURCHILL	398,191,278	394,876,460	(3,314,818)	-0.83%
CLARK	27,623,812,252	31,556,746,991	3,932,934,739	14.24%
DOUGLAS	1,369,148,925	1,430,106,093	60,957,168	4.45%
ELKO	952,822,299	982,382,942	29,560,643	3.10%
ESMERALDA	46,333,229	48,530,025	2,196,796	4.74%
EUREKA	622,549,357	532,228,222	(90,321,135)	-14.51%
HUMBOLDT	677,480,155	619,115,603	(58,364,552)	-8.61%
LANDER	434,681,461	462,387,416	27,705,955	6.37%
LINCOLN	87,969,209	84,438,665	(3,530,544)	-4.01%
LYON	576,369,717	647,871,232	71,501,515	12.41%
MINERAL	105,667,026	98,748,463	(6,918,563)	-6.55%
NYE	644,100,970	688,710,010	44,609,040	6.93%
PERSHING	204,704,625	183,421,279	(21,283,346)	-10.40%
STOREY	171,172,934	170,748,024	(424,910)	-0.25%
WASHOE	8,035,534,637	8,584,870,735	549,336,098	6.84%
WHITE PINE	201,904,792	177,999,905	(23,904,887)	-11.84%
TOTAL	\$ 43,045,689,217	\$ 47,607,439,982	\$ 4,561,750,765	10.60%

The above totals do not reflect State Board of Equalization changes for either fiscal year.

(1) Decrease due to lower assessed value in net proceeds of mines.

(2) Decrease due to lower assessed values in both centrally assessed utility and mining personal property.

(3) Decrease due to lower assessed values in both mining personal property and net proceeds of mines.

(4) Decrease due to lower assessed values in mining personal property, net proceeds of mines and centrally assessed utilities.

(5) Decrease due to lower assessed value in centrally assessed utility property.

NET PROCEEDS OF MINERALS

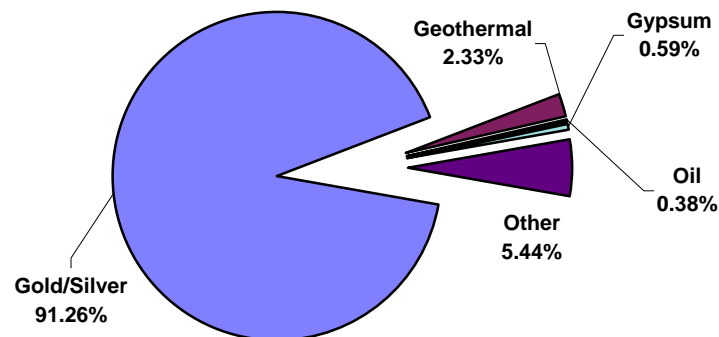
The Nevada Department of Taxation determines the tax on the net proceeds of minerals pursuant to NRS Chapter 362. Producers annually report the gross yield of each separate extractive operation as well as expenses related to the extraction, processing, transportation, and marketing of the mineral. Royalty recipients report only the amount of royalties received. The Department calculates the net proceeds by deducting allowable expenses from the gross yield.

The tax rate on the net proceeds of each operation depends on the ratio of the net proceeds to the gross proceeds as provided in NRS 362.140. The maximum tax rate is five percent, applied to net proceeds in excess of \$4,000,000 annually and to all royalties. The Department certifies and bills the net proceeds tax due each year on April 20th, with payment due by May 10th.

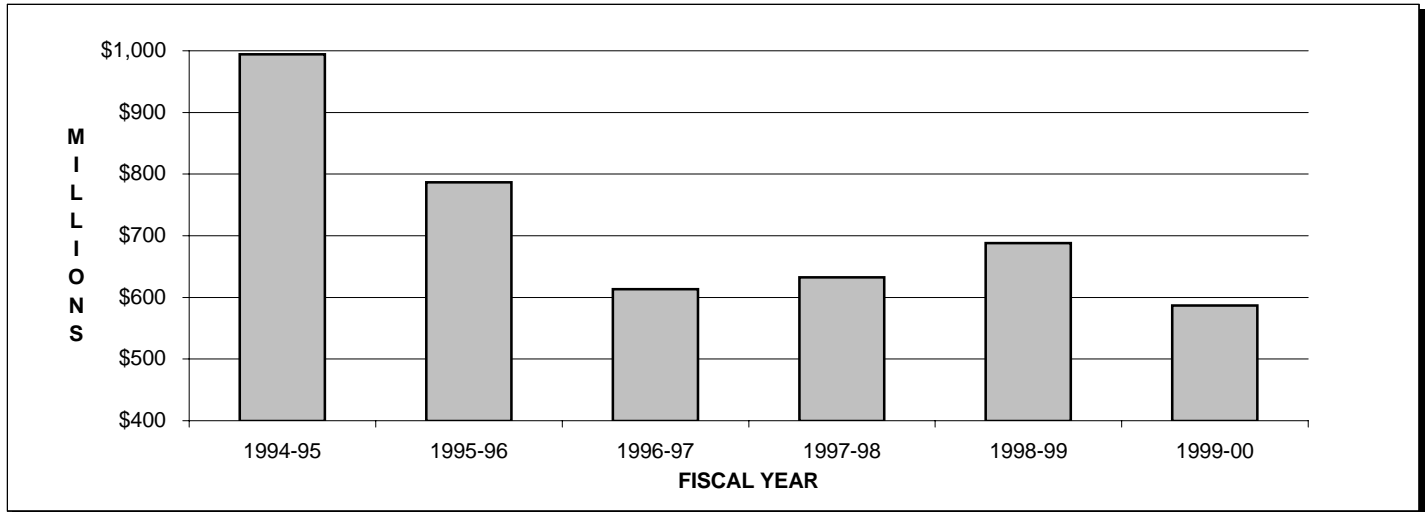
Percent of Total Gross Proceeds by Mineral Type

Mineral Type	Percent of Total Gross Proceeds 1996-97	Percent of Total Gross Proceeds 1997-98	Percent of Total Gross Proceeds 1998-99	Percent of Total Gross Proceeds 1999-00
Gold/Silver	88.48%	85.67%	88.81%	91.26%
Geothermal	3.58%	3.50%	3.03%	2.33%
Oil	0.57%	0.47%	0.28%	0.38%
Gypsum	0.47%	0.50%	0.48%	0.59%
Other	6.90%	9.86%	7.40%	5.44%
Other includes: Building Stone, Clay, Dolomite, Folrspar, Gemstones, Salt, and other				
	100.00%	100.00%	100.00%	100.00%

Percent of Total Gross Proceeds 1999-00



ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS



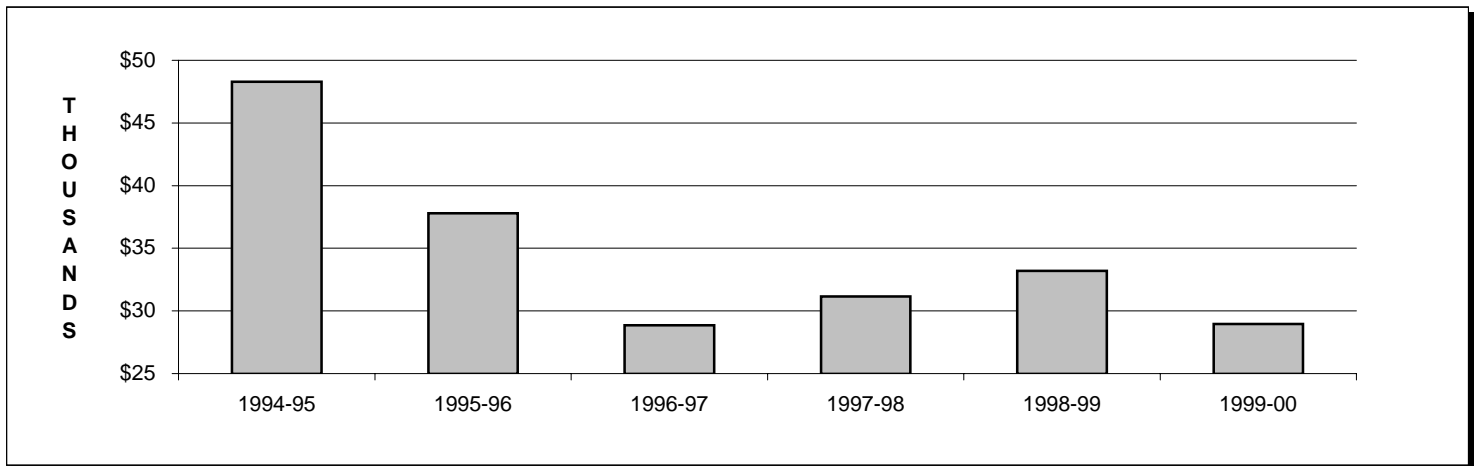
FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ACTUAL ASSESSED VALUATION*	% CHANGE FROM PRIOR YEAR
1994-95	\$ 994,416,022	18.44%	1997-98	\$ 632,502,706	3.15%
1995-96	786,843,446	-20.87%	1998-99	687,985,198	8.77%
1996-97	613,166,679	-22.07%	1999-00	587,254,060	-14.64%

* Based on actual calendar year reports to the Department.

ACTUAL NET PROCEEDS OF MINERALS ASSESSED VALUATIONS BY COUNTY

COUNTY	1997-98	1998-99	1999-00
Carson City	\$ -	\$ -	\$ -
Churchill	46,511,564	27,946,220	6,204,836
Clark	8,115,530	6,238,497	6,444,283
Douglas	38,857	48,794	54,768
Elko	144,562,766	139,600,605	140,134,722
Esmeralda	926,241	1,041,752	2,290,033
Eureka	263,248,542	185,631,362	117,763,439
Humboldt	23,396,041	5,543,522	2,975,242
Lander	19,613,701	223,122,561	255,752,529
Lincoln	112,469	108,936	111,667
Lyon	1,939,058	1,906,724	353,778
Mineral	17,360,325	7,095,185	1,861,912
Nye	61,004,913	33,912,982	20,361,140
Pershing	36,293,866	41,039,852	26,445,741
Storey	770,140	625,345	129,278
Washoe	870,920	1,695,810	1,708,055
White Pine	7,737,773	12,427,051	4,662,637
TOTAL	\$ 632,502,706	\$ 687,985,198	\$ 587,254,060

TAX REVENUE ON NET PROCEEDS OF MINERALS



FISCAL YEAR	TAX REVENUE*	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	TAX REVENUE*	% CHANGE FROM PRIOR YEAR
1994-95	\$ 48,289,216	23.27%	1997-98	\$ 31,164,103	7.99%
1995-96	37,781,028	-21.76%	1998-99	33,194,589	6.52%
1996-97	28,858,701	-23.62%	1999-00	28,957,844	-12.76%

* Based on actual calendar year reports to the Department; the total is slightly higher than actual distribution amounts below because of credit accounts from prior years.

NET PROCEEDS OF MINERALS TAX DISTRIBUTION FISCAL YEAR 1999-2000

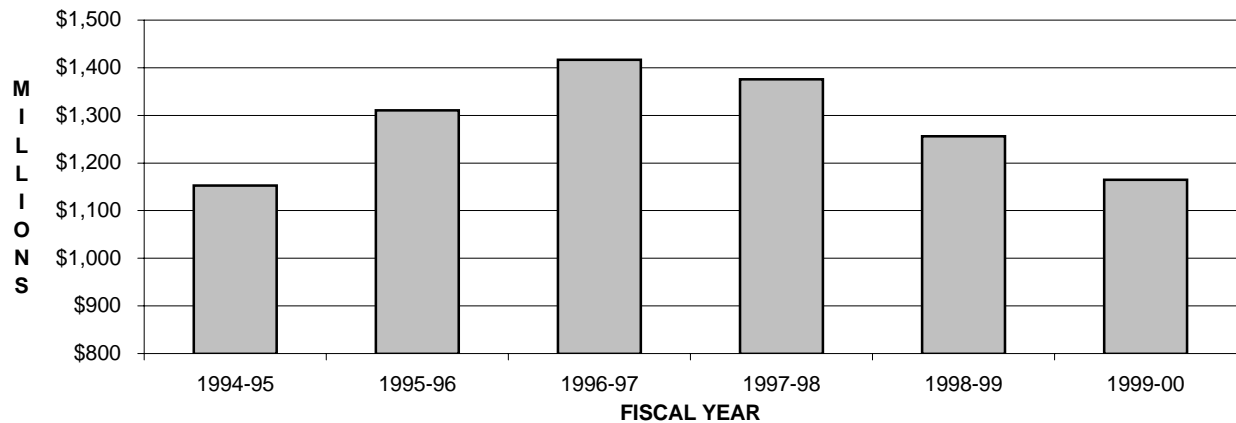
COUNTY	TOTAL DISTRIBUTION
CARSON CITY	\$ -
CHURCHILL	117,074
CLARK	147,270
DOUGLAS	1,079
ELKO	3,189,780
ESMERALDA	61,029
EUREKA	1,911,738
HUMBOLDT	59,589
LANDER	7,644,328
LINCOLN	2,783
LYON	16,887
MINERAL	67,181
NYE	525,152
PERSHING	682,083
STOREY	3,223
WASHOE	47,673
WHITE PINE	48,149
TOTAL COUNTY DISTRIBUTION	\$ 14,525,017
STATE DEBT SERVICE FUND	871,936
STATE GENERAL FUND	13,377,982
STATE GENERAL FUND (Penalties & Interest)	40,505
TOTAL	\$ 28,815,440

MINING PROPERTIES

In accordance with NRS 362.100(1b), the Department of Taxation is required to, "Appraise and assess all reduction, smelting and milling works, plants and facilities, whether or not associated with a mine, and all supplies, machinery, equipment, apparatus, facilities, buildings, structures and other improvements used in connection with any mining, reduction, smelting or milling operation . . ."

<u>COUNTY</u>	<u>FISCAL YEAR 1998-99</u>		<u>FISCAL YEAR 1999-00</u>	
	<u>NUMBER OF APPRAISALS</u>	<u>ASSESSED VALUATION</u>	<u>NUMBER OF APPRAISALS</u>	<u>ASSESSED VALUATION</u>
Carson City	1	\$ 9,340	1	\$ 8,720
Churchill	15	44,655,730	15	38,556,050
Clark	28	32,034,660	23	34,400,181
Douglas	1	709,650	1	713,050
Elko	19	71,911,050	20	71,007,900
Esmeralda	26	13,129,040	24	14,289,950
Eureka	30	385,001,200	31	358,301,590
Humboldt	26	337,769,250	24	298,847,610
Lander	33	111,788,520	30	98,153,910
Lincoln	23	701,370	24	653,150
Lyon	11	11,285,570	11	11,138,990
Mineral	20	18,729,500	20	18,252,140
Nye	41	96,715,070	41	102,031,990
Pershing	25	33,092,600	23	31,058,790
Storey	9	1,323,930	9	1,376,970
Washoe	10	15,904,530	10	18,867,840
White Pine	17	81,406,180	13	68,008,400
TOTAL	<u>335</u>	<u>\$ 1,256,167,190</u>	<u>320</u>	<u>\$ 1,165,667,231</u>

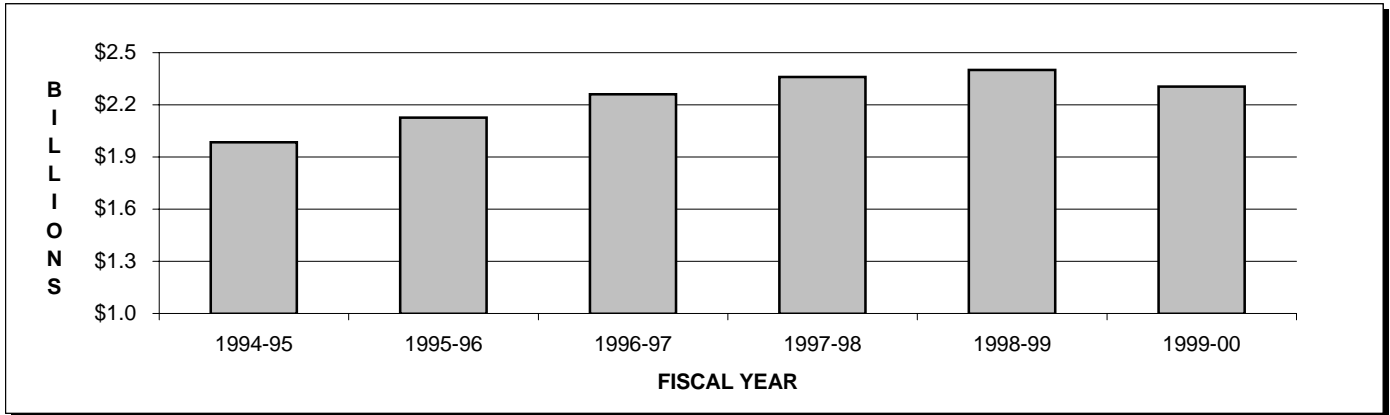
MINING PROPERTIES - ASSESSED VALUATIONS



FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR	FISCAL YEAR	ASSESSED VALUATION	% CHANGE FROM PRIOR YEAR
1994-95	\$1,152,531,090	9.51%	1997-98	\$ 1,375,789,860	-2.87%
1995-96	1,310,552,510	13.71%	1998-99	1,256,167,190	-8.69%
1996-97	1,416,488,680	8.08%	1999-00	1,165,667,231	-7.20%

The secured, unsecured, and supplemental assessments form the values for the fiscal years above.

INTERSTATE AND INTERCOUNTY VALUATIONS (ASSESSED VALUE)



ASSESSMENT		% CHANGE FROM PRIOR	ASSESSMENT		% CHANGE FROM PRIOR
YEAR	VALUATION	YEAR	YEAR	VALUATION	YEAR
1994-95	\$ 1,985,534,997	4.79%	1997-98	\$ 2,359,984,904	4.38%
1995-96	2,125,502,999	7.05%	1998-99	2,400,999,231	1.74%
1996-97	2,261,016,310	6.38%	1999-00	2,304,358,983	-4.03%

CENTRALLY ASSESSED UNITARY AND CONSTRUCTION WORK IN PROGRESS TAX DISTRIBUTION FISCAL YEAR 1999-00

COUNTY	SECURED UTILITIES & 6-Mo CWIP	PRIVATE CARLINES	UNSECURED, 12-Mo CWIP, & PET	TOTAL TAX
Carson City	\$ 723,908	\$ -	\$ 94,868	\$ 818,776
Churchill	1,208,260	1,660	56,806	1,266,726
Clark	31,405,392	17,005	1,014,482	32,436,879
Douglas	637,276	-	39,993	677,269
Elko	2,894,550	24,545	131,445	3,050,540
Esmeralda	515,607	-	23,678	539,285
Eureka	328,854	3,323	13,639	345,816
Humboldt	1,755,105	12,955	90,071	1,858,132
Lander	1,238,761	4,894	67,640	1,311,295
Lincoln	906,645	13,388	10,863	930,896
Lyon	1,717,793	999	124,513	1,843,305
Mineral	846,937	-	47,119	894,055
Nye	2,100,093	-	148,589	2,248,683
Pershing	1,423,848	7,543	81,785	1,513,176
Storey	1,557,254	304	29,725	1,587,283
Washoe	8,772,144	13,118	762,305	9,547,568
White Pine	549,535	34	24,227	573,796
Total County Distribution	\$ 58,581,961	\$ 99,768	\$ 2,761,747	\$ 61,443,476
State Debt Service Fund	3,232,601	6,198	148,825	3,387,623
State General Fund - P&I	27,526	-	500	28,026
TOTAL	\$ 61,842,088	\$ 105,966	\$ 2,911,072	\$ 64,859,125

**1999-2000 Tax Year
Secured Tax Roll Summary*
Assessed Values - Centrally Assessed Properties**

	Airlines		Electrics		Gas/Pipelines		Railroads		Communications		Water		Total
	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	Unitary	6 Mo. CWIP	By County
Carson City	\$477,922	\$0	\$10,894,819	\$399,381	\$9,223,382	\$477,046	\$0	\$0	\$8,535,496	\$544,184	\$0	\$0	\$30,552,230
Churchill	6,509,497	\$12,697	21,568,917	713,733	8,054,261	339,062	3,787,693	12,638	7,248,061	230,997	0	0	48,477,556
Clark	112,081,127	286,371	708,548,178	23,589,689	137,957,156	3,800,287	8,724,652	29,575	183,751,360	7,802,021	0	0	1,186,570,416
Douglas	758,993	2	16,988,164	622,750	1,799,176	93,056	0	0	9,515,320	510,685	0	0	30,288,146
Elko	6,832,207	11,938	54,311,790	936,764	4,085,682	211,317	17,692,319	57,009	33,892,299	2,265,940	0	0	120,297,265
Esmeralda	9,098,581	29,237	9,620,687	345,739	0	0	0	0	222,701	16,093	0	0	19,333,038
Eureka	3,605,354	11,043	8,552,972	273,979	602,513	31,163	3,336,746	10,987	4,824,161	306,262	0	0	21,555,180
Humboldt	2,941,646	4,511	55,986,698	1,129,785	6,327,161	327,250	9,392,761	30,994	9,808,936	882,071	0	0	86,831,813
Lander	6,387,231	8,705	23,351,638	854,426	955,224	49,406	2,732,123	9,011	6,885,488	339,963	0	0	41,573,215
Lincoln	5,225,514	3,442	8,893,016	271,939	8,904,573	9,960	6,486,211	21,987	5,721,980	155,557	0	0	35,694,179
Lyon	3,925,625	6,247	37,153,710	1,169,035	7,289,522	340,217	2,584,835	8,709	9,863,997	520,380	0	0	62,862,277
Mineral	7,103,885	12,063	15,527,043	472,682	449,310	23,239	0	0	636,476	42,853	0	0	24,267,551
Nye	21,147,733	40,255	36,493,041	1,376,207	377,839	19,542	0	0	7,499,475	526,846	0	0	67,480,938
Pershing	2,477,054	3,699	22,743,941	751,286	7,915,485	409,400	5,660,626	18,672	9,507,637	478,886	0	0	49,966,686
Storey	1,308,830	3,077	55,841,375	2,168,775	1,410,479	15,505	591,384	1,945	931,079	54,056	0	0	62,326,505
Washoe	23,203,747	37,725	82,382,318	2,569,322	54,551,237	1,375,995	9,658,520	32,265	71,761,525	4,066,955	47,989,000	0	297,628,609
White Pine	3,995,954	7,383	9,603,693	201,757	0	0	579,130	0	1,554,009	104,679	0	0	16,046,605
Total	\$217,080,900	\$478,395	\$1,178,462,000	\$37,847,249	\$249,903,000	\$7,522,445	\$71,227,000	\$233,792	\$372,160,000	\$18,848,428	\$47,989,000	\$0	\$2,201,752,209

*Includes values amended by the State Board of Equalization through July 1,1999

**1999-2000 TAX YEAR
UNSECURED TAX ROLL SUMMARY
ASSESSED VALUES CENTRALLY ASSESSED PROPERTIES***

	Unsecured Airlines*	Private Carlines	Property Escaping Taxation*	Twelve Month CWIP						Total 12 Mo CWIP	Total All Unsecured
				Airlines*	Electrics	Gas/Pipeline	Railroad	Communication	Water		
Carson City	\$0	\$0	\$0	\$2,002	\$747,899	\$1,028,146	\$0	\$2,220,245	\$0	\$3,998,293	\$3,998,293
Churchill	0	67,211	7,670	14,363	1,370,486	704,875	1,554	157,646	0	2,248,923	2,323,804
Clark	210,389	679,764	6,335,597	335,884	17,192,512	8,213,273	3,637	5,318,039	0	31,063,345	38,078,706
Douglas	6,064	0	0	3,851	1,166,190	200,557	0	526,220	0	1,896,818	1,896,818
Elko	0	1,049,748	4,472	8,350	1,903,419	455,438	7,012	2,738,551	0	5,112,769	6,166,989
Esmeralda	16,169	0	107,383	30,490	630,908	0	0	48,907	0	710,305	817,688
Eureka	0	214,748	3,168	9,689	470,208	67,163	1,351	321,684	0	870,095	1,088,011
Humboldt	0	652,127	9,937	4,230	2,300,656	705,300	3,812	1,249,759	0	4,263,757	4,925,821
Lander	0	163,702	4,658	10,591	1,600,330	106,481	1,108	526,499	0	2,245,009	2,413,369
Lincoln	6,064	529,241	776	3,989	227,446	3,278	2,704	175,416	0	412,833	942,850
Lyon	27,330	37,306	1,956	11,356	2,274,214	720,958	1,071	1,535,013	0	4,542,612	4,581,874
Mineral	26,275	0	75,856	22,693	926,345	50,085	0	179,242	0	1,178,366	1,254,222
Nye	36,381	0	332,804	55,349	2,280,306	42,118	0	1,839,619	0	4,217,392	4,550,196
Pershing	0	254,295	9,192	7,960	1,443,246	882,353	2,296	498,041	0	2,833,896	3,097,383
Storey	10,106	12,171	1,770	5,320	1,025,040	17,228	239	118,665	0	1,166,492	1,180,433
Washoe	252,922	509,858	59,828	78,547	5,000,366	4,013,525	3,968	14,920,148	1,055,916	24,016,554	24,586,240
White Pine	0	987	5,031	14,230	245,327	0	0	438,501	0	698,059	704,077
Total	\$591,700	\$4,171,158	\$6,960,098	\$618,894	\$40,804,899	\$17,210,776	\$28,754	\$32,812,195	\$1,055,916	\$91,475,518	\$102,606,774

*Includes values amended by the State Board of Equalization through July 1, 2000.

- 1) 12 Mo. CWIP value reduced from \$786,507 to \$67,668 SBE Case C104.
- 2) PET value reduced from \$914,000 to \$603,000 SBE Case C108.
- 3) PET value reduced from \$269,000 to \$18,000 SBE Case C103.
- 4) unsecured value reduced from \$507,700 to \$28,600 SBE Case C101.
- 5) unsecured value reduced from \$66,100 to \$33,800 SBE Case C109.

1999-2000 TAX YEAR
CENTRALLY ASSESSED UTILITIES TAX ROLL SUMMARY

	Secured Unitary Assessments	Secured 6 Mo. CWIP *	Unsecured Airline Assessments	Unsecured Carline Assessments	Unsecured PET **	Unsecured 12 Mo. CWIP Assessments	Combined Number of Assessments	Secured Total Value Assessments	Unsecured Total Value Assessments	Combined Total Value Assessments
Carson City	11	5	0	0	0	6	22	\$30,552,230	\$3,998,293	\$34,550,523
Churchill	25	12	0	194	1	12	244	48,477,556	2,323,804	50,801,360
Clark	66	24	8	118	12	25	253	1,186,570,416	38,078,706	1,224,649,122
Douglas	7	4	1	0	0	4	16	30,288,146	1,896,818	32,184,964
Elko	28	17	0	313	1	18	377	120,297,265	6,166,989	126,464,254
Esmeralda	11	6	1	0	2	7	27	19,333,038	817,688	20,150,726
Eureka	22	12	0	312	1	12	359	21,555,180	1,088,011	22,643,191
Humboldt	20	10	0	312	1	12	355	86,831,813	4,925,821	91,757,634
Lander	22	10	0	312	1	11	356	41,573,215	2,413,369	43,986,584
Lincoln	19	9	1	118	1	10	158	35,694,179	942,850	36,637,029
Lyon	25	13	2	194	1	14	249	62,862,277	4,581,874	67,444,151
Mineral	18	8	1	0	2	10	39	24,267,551	1,254,222	25,521,773
Nye	20	11	1	0	3	12	47	67,480,938	4,550,196	72,031,134
Pershing	26	10	0	312	1	12	361	49,966,686	3,097,383	53,064,069
Storey	18	12	1	194	1	12	238	62,326,505	1,180,433	63,506,938
Washoe	44	18	4	312	2	21	401	297,628,609	24,586,240	322,214,849
White Pine	13	6	0	2	1	6	28	16,046,605	704,077	16,750,682
Total	395	187	20	2693	31	204	3530	\$2,201,752,209	\$102,606,774	\$2,304,358,983

* Construction Work in Progress

** Property Escaping Taxation

LOCAL GOVERNMENT FINANCE SECTION

The purpose of the Local Government Finance section is to oversee the financial administration of Nevada's counties, cities and districts. For the Fiscal Year ended June 30, 2000, this consisted of overseeing the financial activities of 17 counties, 18 incorporated cities, 49 unincorporated towns, 17 school districts, 165 special districts including 4 multi-county districts.

The major areas of responsibility of the section are contained within the provisions of the Local Government Budget Act (NRS 354.470 to 354.626, inclusive). The areas include overseeing the revenue limitations, indebtedness, budgets and audits of local governments. The section's functional responsibilities within each area include the following:

REVENUE LIMITATIONS

Taxes

Establish and monitor the maximum allowed revenue a local government may receive from property taxes.

Calculate and prepare property tax rates to be certified by the Nevada Tax Commission.

Prepare and publish the Property Tax Rate Report for Nevada Local Governments.

Fees for Licenses and Permits

Prescribe guidelines for calculating fee increases for business licenses and building permits.

Monitor for compliance the adoption or increase of fees for business licenses and building permits.

INDEBTEDNESS

Medium Term Obligations

Review and approve or disapprove medium term financing requests including lease/purchase obligations. The approval or disapproval is based upon the probable ability of the local government to repay the debt.

Annual Indebtedness Report

Analyze, for reasonableness, the annual indebtedness information submitted by the local governments.

Compile, prepare and publish the Annual Indebtedness Report for Nevada Local Governments.

BUDGETS

Examine and approve or disapprove local government budgets based on compliance or noncompliance with statutes and regulations. The examination procedures include but are not limited to the following:

1. Review in detail the form, classification and content of the local governments' estimated resources and expenditures/expenses;
2. Review and verify reported actual prior year resources and expenditures/expenses with the amounts contained in the local governments' audited financial statements.

The examination and approval process applies to tentative, final, amended and augmented budgets.

Prepare and provide local governments with a written certificate of compliance or a written notice of lack of compliance regarding their submitted budget documents.

Local Government Finance Section (continued)

AUDITS

Review annual independent audits of local governments to determine whether the audits comply with regulations adopted pursuant to NRS 354.594.

Refer to the State Board of Accountancy audits which do not adhere to regulations adopted pursuant to NRS 354.594.

Identify all statute and regulation violations reported within each audit.

Evaluate and monitor each local government's plan to correct the identified statute and regulation violations.

In addition, the Local Government Finance Division determines and advises local government officers of regulations, procedures and report forms for compliance with the Local Government Budget Act. The Division makes such determinations after hearing the advice and recommendations of the Committee on Local Government Finance.

BUDGETED (ESTIMATED) EXPENDITURES-EXPENSES*
FISCAL YEAR 1999-2000

	COUNTY	SCHOOL	CITIES	TOWNS	DISTRICTS	TOTAL
Carson City	\$ 149,514,924	\$ 64,757,677	\$ -	\$ -	\$ 4,555,292	\$ 218,827,893
Churchill	34,607,144	38,423,758	14,933,457	-	938,377	88,902,736
Clark	2,651,741,477	1,584,030,551	1,014,650,702	108,862,958	910,604,847	6,269,890,535
Douglas	50,780,663	58,301,492	-	2,939,332	28,965,684	140,987,171
Elko	56,813,032	81,232,536	36,213,504	3,585,701	4,950,881	182,795,654
Esmeralda	4,494,384	1,570,510	-	313,775	22,500	6,401,169
Eureka	10,425,364	6,135,252	-	653,585	397,531	17,611,732
Humboldt	24,185,219	36,074,510	7,122,848	-	13,977,665	81,360,242
Lander	13,802,468	14,593,085	-	1,285,241	6,144,741	35,825,535
Lincoln	5,078,080	10,888,586	1,628,572	222,319	3,625,076	21,442,633
Lyon	27,569,223	55,071,541	2,329,367	2,441,401	12,458,810	99,870,342
Mineral	8,213,666	8,981,354	-	1,412,541	7,034,745	25,642,306
Nye	66,917,649	56,648,976	320,061	8,805,969	13,158,895	145,851,550
Pershing	9,883,142	10,921,392	1,766,089	47,125	5,864,942	28,482,690
Storey	8,010,520	5,505,150	-	137,416	1,074,178	14,727,264
Washoe	331,873,708	430,280,567	284,790,891	-	226,266,909	1,273,212,075
White Pine	11,907,489	14,668,453	3,991,088	119,368	9,972,208	40,658,606
Multicounty Districts					8,415,188	8,415,188
TOTALS	\$ 3,465,818,152	\$ 2,478,085,390	\$ 1,367,746,579	\$ 130,826,731	\$ 1,258,428,469	\$ 8,700,905,321

* Source: Final budgets filed June 1, 1999.

Amounts do not include transfers or ending fund balances.